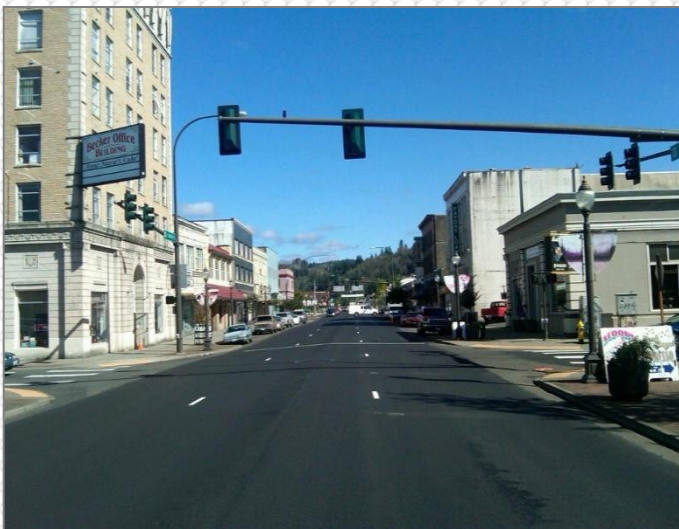
An aerial photograph of Aberdeen, Oregon, showing a mix of residential neighborhoods, commercial buildings, and industrial facilities. In the foreground, a large wastewater treatment plant with several circular tanks is visible, situated near a body of water. The city extends into the background, surrounded by forested hills.

# City of Aberdeen 2013 Preliminary Budget





# CITY OF ABERDEEN

## Mission & Value Statement



### **Aberdeen's Mission:**

*To provide quality services that promote the health and well-being of the community we serve.*

### **Aberdeen's Values:**

- ♦ Safe and Livable Neighborhoods
- ♦ Quality Urban Services
- ♦ Responsive Government
- ♦ Quality Education
- ♦ Heritage and Culture
- ♦ Economic Vitality and Diversity
- ♦ Natural Resources



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**2013 Budget**  
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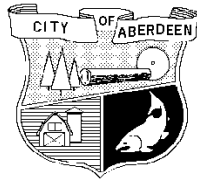
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October 24, 2012

To my fellow Council Members and Citizens of Aberdeen,

I am pleased to present to you the 2013 Budget. This budget has been a challenge to balance the service levels our citizens expect with the revenue available to provide those services. The struggling economy, unemployment, and flat population growth, have all hugely impacted the city's financial stability. Although the demand for services has continued to rise, the flow of revenue to support those demands has declined. The state's economy and budget shortfalls have had a direct impact on the City of Aberdeen's bottom line. This year more than ever, the effects of the state's redistribution of revenues while passing down more unfunded mandates have led to an increased use of city reserves. The question is not if we use reserves, but what is an acceptable level to use?

In the last several years, staff reductions, reorganizations, postponed expenses, and leveraging our resources with grant funding has enabled the city to maintain rates and fees. There are no more rabbits in the hat, and this year is resulting in required rate increases in our utilities. This may not be a favorable position to take, but it is a fiscally responsible position that is required to maintain the infrastructure and service levels demanded by our citizens.

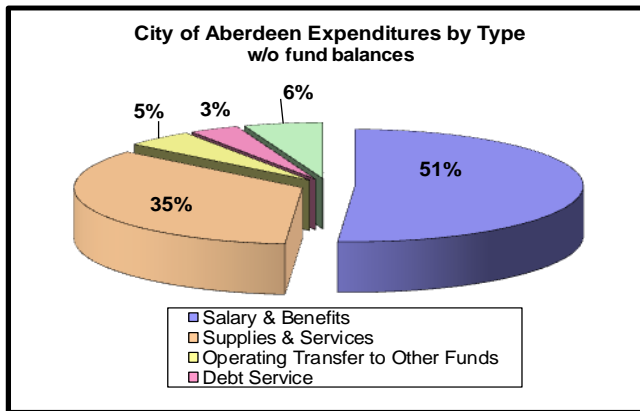
### ***City-wide Budget Overview***

The total city budget for 2013 is \$48.1 million which is a .7% increase over the prior year.

	2012	2013	Net Change	% Change
<u>City-wide Budget Recap</u>	<u>Annual Budget</u>	<u>Annual Budget</u>	<u>Increase (Decrease)</u>	<u>2012 to 2013</u>
Ending Fund Balance	\$ 12,593,915	\$ 11,549,795	\$ (1,044,120)	-8.3%
Operating Expenditures	31,782,984	33,218,060	1,435,076	4.5%
Capital Outlay	1,715,080	2,043,500	328,420	19.1%
Debt Service	1,673,131	1,288,830	(384,301)	-23.0%
Total Expenditures	\$ 47,765,110	\$ 48,100,185	\$ 335,075	0.7%

### ***Revenue Overview***

The current budget requires utility rate increases for water (5% increase), sewer (15% increase), storm water (8% increase), and Emergency Medical Services (18% increase). We have utilized reserve balances to hold rates down in prior years; but with increasing costs and enhanced regulatory mandates, rate increases are essential. The overall increase to a standard utility user (residential service with bi-weekly garbage pickup) is \$10.26 per month.



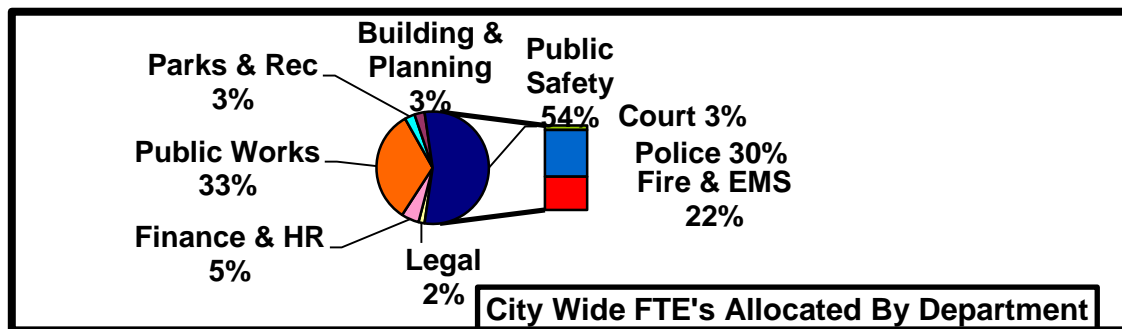
#### Expenditure Overview

This graph shows the breakdown of city-wide expenses by type of expense. Salary and benefits represent the largest portion of city expenditures at 51% of the total. Because of this, every vacancy is treated as an opportunity to examine programs for potential reductions in personnel and other related costs. Several positions have been reduced through attrition, but in the area of public safety, many positions must be filled to ensure coverage for a 24 hour/seven days a week operation.

The last several years have seen a variety of labor concessions from all of our employee groups, which resulted in cost savings to the city. We are not currently anticipating layoffs, but will continue to evaluate all vacancies for additional opportunities to reduce costs. The following information outlines the basis for salary and benefit projections included in the budget:

- AFSCME members, Department Heads, Exempt employees: The AFSCME contract called for a 3% cost of Living increase.
- The Fire Union contract called for a Cost of Living Adjustment (COLA) of 2.7% for 2013.
- The Police Guild contract calls for a Cost of Living Adjustment (COLA) of 2.7% for 2013.
- The Police Administrators' Contract is tied to the Guild's contract and will include a 2.7% COLA for 2013.

There are 171.2 full-time equivalent positions included in the 2013 budget. The allocation of these positions is included in the graph below. It should be noted that 54% of the positions are related to Public Safety, while 33% are related to utility functions. The remaining 13% are related to general government functions.



Employee benefit costs continue to be the fastest growing expenditure area for the city. Health insurance premiums are expected to increase by 6% next year. The city is projected to spend \$ 2.8 million in health care premiums for active employees. Additionally, the city is projected to spend \$951,000 for Police & Fire retiree medical costs. These numbers are before consideration of a 2% rate reduction if we again qualify as a Well City by AWC. The commitment to the Wellness Program should save the city approximate \$45,000 in premium costs.

#### Historical Medical Premium Increases

2012, 2011, 2010	11%
2009	8%
2008	15%
2007	6%
2006	10%
2005	10%

Retirement contribution rates for the Public Employees Retirement System are expected to increase mid-year in 2013 by 24%. Overall the total Pension contributions city-wide are \$756,000.

Also expected to increase in 2013 are utility and fuel costs.

This budget includes funding for the Council of Government for \$25,000 and Greater Grays Harbor Inc. for \$12,000. I remain committed to assisting Organizations that are trying to provide a regional focus for services in our area.

#### Capital Improvements

City-wide capital outlay for 2013 is \$2,043,500. This is primarily for infrastructure improvements for our utilities, equipment, and vehicles. There is still no money available to address the needs of our roadways, but I will continue to work with the Council on strategies to provide a stable funding source to address this problem.

### ***General Government Fund Overview***

The General Government Fund budget for 2013 is \$ 17,018,498 which includes an ending fund balance reserve of \$3.6 million. This fund covers the costs to provide services related to Police, Fire, City Jail, Municipal Court, Legal, Building & Code Compliance, Planning & Community Development, Animal Control, Human Resources, Engineering, Finance and the 911 Call Center. This fund also provides operating transfers to the Street, Parks, Retiree Pension, Animal Control, Library, Canine Unit, and Parking Enforcement Funds. All of these services are valuable to our citizens.

	2012	2013	Net Change	% Change
<u>General Fund Budget Recap</u>	<u>Annual Budget</u>	<u>Annual Budget</u>	<u>Increase (Decrease)</u>	<u>2012 to 2013</u>
Revenues (w/o reserves)	\$ 12,354,570	\$ 12,689,778	\$ 335,208	2.7%
Expenditures (w/o reserves)	13,000,848	13,341,838	340,990	2.6%
Net Loss	\$ (646,278)	\$ (652,060)	\$ (5,782)	0.9%

As you can see, expenditures are 2.6% higher than the prior year.

Revenue projections for 2013 are predicted to be up 2.7%, or roughly \$335,208 over the prior year. The budget includes provisions for taking a 1% increase in property taxes, as well as the city's previously banked capacity of \$50,000. Sales tax collections are expected to be lower than prior years, due to completion of the large projects at the Port. Redistribution of State shared revenues is having a direct impact to several revenue categories. Grant revenues, on both the federal and state level, are not expected at previous levels. The revenue projections for 2013 have been estimated conservatively and will be watched very closely for changes caused by construction or fallout from the State's revenue problems.

The Revenue Manual included in the budget book outlines details of how the General Fund revenues have been calculated.

### ***Looking Ahead***

Even while faced with the current budget challenges, we are beginning to see more new business contacts, business expansion plans, and new construction. While this does not directly impact 2013, it does provide a glimmer of hope that the future may indeed be brighter.

Respectfully submitted,

*Bill Simpson, Mayor*



# Budget Summary

An aerial photograph of a wastewater treatment plant. The facility includes a large blue-roofed building, a circular clarifier, and several rectangular aeration tanks. The plant is situated in a wooded area with a dirt road and some cleared land in the foreground.

**Assessed Valuation =  
\$950,626,513**

**Population =  
16,890**

**City of Aberdeen**  
 Budget Schedule of Sources and Uses--All Funds  
 2013 Annual Budget

Dept. or Fund #	Fund Description	Estimated Sources	Estimated Uses	Net Increase Or (Use) Of Fund Balance	Beginning Fund Balance	Ending Fund Balance
<b>General Fund Departments</b>						
5	General Government	\$ -	\$ 3,676,732			
1	Legislative		68,000			
2	Executive		15,700			
3	Judicial		603,420			
6	Finance		382,472			
16	Legal		271,439			
18	Human Resources		95,172			
19	Facilities		100,700			
21	Engineering		324,860			
22	Building		334,700			
23	Community Development		135,080			
45	Police		4,945,698			
46	Care/Custody of Prisoners		459,066			
48	Fire		1,754,599			
49	911 Call Center		174,200			
	<b>Total General Fund</b>	<b>\$ 12,689,778</b>	<b>\$ 13,341,838</b>	<b>\$ (652,060)</b>	<b>\$ 4,328,720</b>	<b>\$ 3,676,660</b>
<b>Special Revenue Funds</b>						
101	Library	\$ 79,900	\$ 79,900	\$ -	\$ -	\$ -
102	Parks	993,490	993,490	-	25,000	25,000
103	Street	1,953,350	1,953,350	-	-	-
105	Arterial Street	1,548,000	1,548,000	-	-	-
106	Paths & Trails	1,200	3,000	(1,800)	6,500	4,700
107	Morrison Riverfront Park	35,010	40,116	(5,106)	12,046	6,940
112	Insurance Reserve	26,500	26,500	-	540,000	540,000
120	Emergency Services Ambulance	3,132,450	3,132,450	-	186,000	186,000
121	Animal control	139,660	139,660	-	-	-
122	Parking Enforcement	69,070	69,070	-	-	-
123	Canine Unit	20,620	25,620	(5,000)	5,000	-
125	Museum	23,000	24,100	(1,100)	6,713	5,613
128	Community Center	103,600	111,980	(8,380)	45,209	36,829
132	Recreational Sports Programs	99,472	141,151	(41,679)	159,902	118,223
145	Drug Task Force	235,200	337,200	(102,000)	112,000	10,000
	<b>Total Special Rev. Funds</b>	<b>\$ 8,460,522</b>	<b>\$ 8,625,587</b>	<b>\$ (165,065)</b>	<b>\$ 1,098,370</b>	<b>\$ 933,305</b>
<b>Debt Service Funds</b>						
206	2000 Fire Truck Bond Redemption	\$ 50,000	\$ 80,000	\$ (30,000)	\$ 30,000	\$ -
	<b>Total Debt Service Funds</b>	<b>\$ 50,000</b>	<b>\$ 80,000</b>	<b>\$ (30,000)</b>	<b>\$ 30,000</b>	<b>\$ -</b>
<b>Capital Project Funds</b>						
301	Community Development Block Grant	\$ -	\$ -	\$ -	\$ -	\$ -
302	Urban Development Action Grant	3,350	15,000	(11,650)	188,000	176,350
303	Hotel/Motel	60,000	60,000	-	-	-
305	Dept. of Justice Grant	164,300	164,300	-	-	-
318	Abatement	66,500	73,500	(7,000)	360,000	353,000
320	Public Buildings	52,000	52,000	-	-	-
350	Utility Construction	154,000	411,000	(257,000)	257,000	-
399	Capital Improvements	66,000	40,000	26,000	-	26,000
	<b>Total Capital Project Funds</b>	<b>\$ 566,150</b>	<b>\$ 815,800</b>	<b>\$ (249,650)</b>	<b>\$ 805,000</b>	<b>\$ 555,350</b>

**City of Aberdeen**  
 Budget Schedule of Sources and Uses--All Funds  
 2013 Annual Budget

Dept. or Fund #	Fund Description	Estimated Sources	Estimated Uses	Or (Use) Of Fund Balance	Beginning Fund Balance	Ending Fund Balance
<b>Enterprise Funds</b>						
401	Garbage Utility	\$ 1,506,000	\$ 1,499,120	\$ 6,880	\$ 170,000	\$ 176,880
403	Sewer Utility	3,829,000	3,867,690	(38,690)	232,560	193,870
404	Water Utility	4,281,500	4,283,690	(2,190)	200,000	197,810
405	Storm Water Utility	576,000	602,840	(26,840)	26,840	-
407	Industrial Water System	267,000	245,780	21,220	950,000	971,220
413	Sewer Cumulative Reserve	-	150,000	(150,000)	169,000	19,000
414	Water Cumulative Reserve	525,000	700,000	(175,000)	1,815,000	1,640,000
417	Industrial Water Reserve	15,000	-	15,000	947,000	962,000
<b>Total Enterprise Funds</b>		<b>\$ 10,999,500</b>	<b>\$ 11,349,120</b>	<b>\$ (349,620)</b>	<b>\$ 4,510,400</b>	<b>\$ 4,160,780</b>
<b>Internal Service Funds</b>						
501	Equipment Rental	\$ 428,545	\$ 428,545	\$ -	\$ -	\$ -
502	Equipment Rental Reserve	70,000	313,500	(243,500)	2,200,000	1,956,500
<b>Total Internal Service Funds</b>		<b>\$ 498,545</b>	<b>\$ 742,045</b>	<b>\$ (243,500)</b>	<b>\$ 2,200,000</b>	<b>\$ 1,956,500</b>
<b>Fiduciary Funds</b>						
611	Fire Pension	\$ 897,000	\$ 967,000	\$ (70,000)	\$ 70,000	\$ -
612	Police Pension	540,000	619,000	(79,000)	179,000	100,000
629	Brownfield Development	200	10,000	(9,800)	177,000	167,200
<b>Total Fiduciary Funds</b>		<b>\$ 1,437,200</b>	<b>\$ 1,596,000</b>	<b>\$ (158,800)</b>	<b>\$ 426,000</b>	<b>\$ 267,200</b>
<b>Grand Total All Funds</b>		<b>\$ 34,701,695</b>	<b>\$ 36,550,390</b>	<b>\$ (1,848,695)</b>	<b>\$ 13,398,490</b>	<b>\$ 11,549,795</b>



**City of Aberdeen**  
 Budgeted Revenues--All Funds  
 2013 Annual Budget

<b>Fund / Dept. #</b>	<b>Fund Description</b>	<b>2012 Revenue Budget (Incl. Reserves)</b>	<b>2013 Revenue Budget (Incl. Reserves)</b>	<b>Net Change 2012 to 2013 Incr. (Decr.)</b>	<b>% Increase (Decrease)</b>
<b>General Fund</b>					
	Taxes	\$ 10,715,200	\$ 11,004,055	\$ 288,855	2.7%
	License & Permits	495,300	456,500	(38,800)	-7.8%
	Intergovernmental	412,070	395,761	(16,309)	-4.0%
	Charges for Services	131,700	110,200	(21,500)	-16.3%
	Fines & Forfeitures	488,800	488,800	-	0.0%
	Misc. Revenues	35,000	25,800	(9,200)	-26.3%
	Transfers	76,500	208,662	132,162	172.8%
	<b>Total General Fund Before Fund Balance</b>	<b>\$ 12,354,570</b>	<b>\$ 12,689,778</b>	<b>\$ 335,208</b>	<b>2.7%</b>
	Fund Balance (Reserves)	4,975,000	4,328,720	(646,280)	-13.0%
	<b>Total General Fund</b>	<b>\$ 17,329,570</b>	<b>\$ 17,018,498</b>	<b>\$ (311,072)</b>	<b>-1.8%</b>
<b>Special Revenue Funds</b>					
101	Library	\$ 76,200	\$ 79,900	\$ 3,700	4.9%
102	Parks	923,000	1,018,490	95,490	10.3%
103	Street	2,084,250	1,953,350	(130,900)	-6.3%
105	Arterial Street	799,000	1,548,000	749,000	93.7%
106	Paths & Trails	4,215	7,700	3,485	82.7%
107	Morrison Riverfront Park	63,484	47,056	(16,428)	-25.9%
112	Insurance Reserve	514,000	566,500	52,500	10.2%
120	Emergency Services Ambulance	3,029,838	3,318,450	288,612	9.5%
121	Animal control	133,581	139,660	6,079	4.6%
122	Parking Enforcement	66,439	69,070	2,631	4.0%
123	Canine Unit	24,295	25,620	1,325	100.0%
125	Museum	27,600	29,713	2,113	7.7%
128	Community Center	134,000	148,809	14,809	11.1%
132	Recreational Sports Programs	268,142	259,374	(8,768)	-3.3%
145	Drug Task Force	148,500	347,200	198,700	133.8%
	<b>Total Special Revenue Funds</b>	<b>\$ 8,296,544</b>	<b>\$ 9,558,892</b>	<b>\$ 1,262,348</b>	<b>15.2%</b>
<b>Debt Service Funds</b>					
206	2000 Fire Truck Bond Redemption	435,000	80,000	(355,000)	-81.6%
	<b>Total Debt Service Funds</b>	<b>\$ 435,000</b>	<b>\$ 80,000</b>	<b>\$ (355,000)</b>	<b>-81.6%</b>

**City of Aberdeen**  
 Budgeted Revenues--All Funds  
 2013 Annual Budget

<b>Fund / Dept. #</b>	<b>Fund Description</b>	<b>2012 Revenue Budget (Incl. Reserves)</b>	<b>2013 Revenue Budget (Incl. Reserves)</b>	<b>Net Change 2012 to 2013 Incr. (Decr.)</b>	<b>% Increase (Decrease)</b>
<b>Capital Project Funds</b>					
301	Community Devel. Block Grant	\$ 20,000	\$ -	\$ (20,000)	100.0%
302	Urban Devel. Action Grant	184,822	191,350	6,528	3.5%
303	Hotel/Motel	144,674	60,000	(84,674)	-58.5%
305	Dept. of Justice Grants	125,900	164,300	38,400	30.5%
318	Abatement	494,000	426,500	(67,500)	-13.7%
320	Public Buildings	138,050	52,000	(86,050)	-62.3%
350	Utility Construction	387,000	411,000	24,000	6.2%
399	Capital Improvements	210,000	66,000	(144,000)	-68.6%
<b>Total Capital Project Funds</b>		<b>\$ 1,704,446</b>	<b>\$ 1,371,150</b>	<b>\$ (333,296)</b>	<b>-19.6%</b>
<b>Enterprise Funds</b>					
401	Garbage Utility	\$ 1,637,000	\$ 1,676,000	\$ 39,000	2.4%
403	Sewer Utility	4,113,000	4,061,560	(51,440)	-1.3%
404	Water Utility	4,261,000	4,481,500	220,500	5.2%
405	Storm Water Utility	540,750	602,840	62,090	11.5%
407	Industrial Water System	1,417,000	1,217,000	(200,000)	-14.1%
413	Sewer Cumulative Reserve	173,000	169,000	(4,000)	-2.3%
414	Water Cumulative Reserve	2,318,000	2,340,000	22,000	0.9%
417	Industrial Water Reserve	951,000	962,000	11,000	1.2%
<b>Total Enterprise Funds</b>		<b>\$ 15,410,750</b>	<b>\$ 15,509,900</b>	<b>\$ 99,150</b>	<b>0.6%</b>
<b>Internal Service Funds</b>					
501	Equipment Rental	\$ 462,800	\$ 428,545	\$ (34,255)	-7.4%
502	Equipment Rental Reserve	2,494,000	2,270,000	(224,000)	-9.0%
<b>Total Internal Service Funds</b>		<b>\$ 2,956,800</b>	<b>\$ 2,698,545</b>	<b>\$ (258,255)</b>	<b>-8.7%</b>
<b>Fiduciary Funds</b>					
611	Fire Pension	\$ 980,500	\$ 967,000	\$ (13,500)	-1.4%
612	Police Pension	651,500	719,000	67,500	10.4%
	Brownfield Development	-	177,200	177,200	100.0%
<b>Total Fiduciary Funds</b>		<b>\$ 1,632,000</b>	<b>\$ 1,863,200</b>	<b>\$ 231,200</b>	<b>14.2%</b>
<b>Grand Total All Funds</b>		<b>\$ 47,765,110</b>	<b>\$ 48,100,185</b>	<b>\$ 335,075</b>	<b>0.7%</b>

**City of Aberdeen**  
Budgeted Expenditures--All Funds  
2013 Annual Budget

<b>Fund / Dept. #</b>	<b>Fund Description</b>	<b>2012 Budget (Incl. Reserves)</b>	<b>2013 Budget (Incl. Reserves)</b>	<b>Net Change 2012 to 2013 Incr. (Decr.)</b>	<b>% Incr. (Decr.)</b>
<b>General Fund</b>					
05	General Government				
	Estimated Ending Cash	\$ 4,328,722	\$ 3,676,660	\$ (652,062)	-15.1%
	Other expenses-(audit, insurance etc.)	215,400	210,642	(4,758)	-2.2%
	Transfer to Insurance Reserve	12,000	26,500	14,500	120.8%
	Transfer to Police & Fire Pension	1,180,645	1,194,000	13,355	1.1%
	Transfer to Parks	825,000	945,490	120,490	14.6%
	Transfer to Street	965,500	1,008,850	43,350	4.5%
	Transfer to Library	76,200	79,900	3,700	4.9%
	Transfer to Museum	26,600	23,000	(3,600)	-13.5%
	Transfer to Animal Control	123,381	129,660	6,279	5.1%
	Transfer to Parking Enforcement	57,439	53,070	(4,369)	-7.6%
	Transfer to Canine Fund	-	5,620	5,620	100.0%
	Transfer to EMS	53,000	-	(53,000)	-100.0%
	Transfer to Equ. Rental	4,800	-	(4,800)	-100.0%
	Transfer to Corrections Grant	125,900	-	(125,900)	-100.0%
	<b>Total General Government</b>	<b>7,994,587</b>	<b>7,353,392</b>	<b>(641,195)</b>	<b>-8.0%</b>
01	Legislative	\$ 68,000	\$ 68,000	\$ -	0.0%
02	Executive	16,450	15,700	(750)	-4.6%
03	Judicial	525,920	603,420	77,500	14.7%
06	Finance	344,144	382,472	38,328	11.1%
16	Legal	239,533	271,439	31,906	13.3%
18	Human Resources	99,160	95,172	(3,988)	-4.0%
19	Facilities	93,200	100,700	7,500	8.0%
21	Engineering	314,810	324,860	10,050	3.2%
22	Building & Code Enforcement	314,740	334,700	19,960	6.3%
23	Community Development	135,290	135,080	(210)	-0.2%
45	Police	4,902,357	4,945,698	43,341	0.9%
46	Care/Custody of Prisoners	433,611	459,066	25,455	5.9%
48	Fire	1,716,322	1,754,599	38,277	2.2%
49	911 Call Center	131,446	174,200	42,754	32.5%
	<b>Total General Fund</b>	<b>\$ 17,329,570</b>	<b>\$ 17,018,498</b>	<b>\$ (311,072)</b>	<b>-1.8%</b>
<b>Special Revenue Funds</b>					
101	Library	\$ 76,200	\$ 79,900	\$ 3,700	4.9%
102	Parks	923,000	1,018,490	95,490	10.3%
103	Street	2,084,250	1,953,350	(130,900)	-6.3%
105	Arterial Street	799,000	1,548,000	749,000	93.7%
106	Paths & Trails	4,215	7,700	3,485	82.7%
107	Morrison Riverfront Park	63,484	47,056	(16,428)	-25.9%
112	Insurance Reserve	514,000	566,500	52,500	10.2%
120	Emergency Medical Services	3,029,838	3,318,450	288,612	9.5%
121	Animal control	133,581	139,660	6,079	4.6%
122	Parking Enforcement	66,439	69,070	2,631	4.0%
123	Canine Fund	24,295	25,620	1,325	100.0%
125	Museum	27,600	29,713	2,113	7.7%
128	Community Center	134,000	148,809	14,809	11.1%
132	Recreational Sports Programs	268,142	259,374	(8,768)	-3.3%
145	Drug Task Force	148,500	347,200	198,700	133.8%
	<b>Total Special Revenue Funds</b>	<b>\$ 8,296,544</b>	<b>\$ 9,558,892</b>	<b>\$ 1,262,348</b>	<b>15.2%</b>



**City of Aberdeen**  
 Budgeted Expenditures--All Funds  
 2013 Annual Budget

<b>Fund / Dept. #</b>	<b>Fund Description</b>	<b>2012 Budget (Incl. Reserves)</b>	<b>2013 Budget (Incl. Reserves)</b>	<b>Net Change 2012 to 2013 Incr. (Decr.)</b>	<b>% Incr. (Decr.)</b>
<b>Debt Service Funds</b>					
206	2000 Fire Truck Bond Redemption	435,000	80,000	(355,000)	-81.6%
	<b>Total Debt Service Funds</b>	<b>\$ 435,000</b>	<b>\$ 80,000</b>	<b>\$ (355,000)</b>	<b>-81.6%</b>
<b>Capital Project Funds</b>					
301	Community Devel. Block Grant	\$ 20,000	\$ -	\$ (20,000)	-100.0%
302	Urban Devel. Action Grant	184,822	191,350	6,528	3.5%
303	Hotel/Motel	144,674	60,000	(84,674)	-58.5%
305	Dept. of Justice Grants	125,900	164,300	38,400	100.0%
318	Abatement	494,000	426,500	(67,500)	-13.7%
320	Public Buildings	138,050	52,000	(86,050)	-62.3%
350	Utility Construction	387,000	411,000	24,000	6.2%
399	Capital Improvements	210,000	66,000	(144,000)	-68.6%
	<b>Total Capital Project Funds</b>	<b>\$ 1,704,446</b>	<b>\$ 1,371,150</b>	<b>\$ (333,296)</b>	<b>-19.6%</b>
<b>Enterprise Funds</b>					
401	Garbage Utility	\$ 1,637,000	\$ 1,676,000	\$ 39,000	2.4%
403	Sewer Utility	4,113,000	4,061,560	(51,440)	-1.3%
404	Water Utility	4,261,000	4,481,500	220,500	5.2%
405	Storm Water Utility	540,750	602,840	62,090	11.5%
407	Industrial Water System	1,417,000	1,217,000	(200,000)	-14.1%
413	Sewer Cumulative Reserve	173,000	169,000	(4,000)	-2.3%
414	Water Cumulative Reserve	2,318,000	2,340,000	22,000	0.9%
417	Industrial Water Reserve	951,000	962,000	11,000	1.2%
	<b>Total Enterprise Funds</b>	<b>\$ 15,410,750</b>	<b>\$ 15,509,900</b>	<b>\$ 99,150</b>	<b>0.6%</b>
<b>Internal Service Funds</b>					
501	Equipment Rental	\$ 462,800	\$ 428,545	\$ (34,255)	-7.4%
502	Equipment Rental Reserve	2,494,000	2,270,000	(224,000)	-9.0%
	<b>Total Internal Service Funds</b>	<b>\$ 2,956,800</b>	<b>\$ 2,698,545</b>	<b>\$ (258,255)</b>	<b>-8.7%</b>
<b>Fiduciary Funds</b>					
611	Fire Pension	\$ 980,500	\$ 967,000	\$ (13,500)	-1.4%
612	Police Pension	651,500	719,000	67,500	10.4%
629	Brownfield Development	-	177,200	177,200	100.0%
	<b>Total Fiduciary Funds</b>	<b>\$ 1,632,000</b>	<b>\$ 1,863,200</b>	<b>\$ 231,200</b>	<b>14.2%</b>
	<b>Grand Total All Funds</b>	<b>\$ 47,765,110</b>	<b>\$ 48,100,185</b>	<b>\$ 335,075</b>	<b>0.7%</b>

City of Aberdeen  
2013 Preliminary Budget  
General Property Tax Levy

	Preliminary Budget <u>2013</u>	Final <u>2012</u>
<b>Net Assessed Valuation</b>		
Regular Levy	\$ 950,626,513	\$ 950,626,513
Special Levy	\$ 937,717,912	\$ 938,123,351
<b>General Tax Levy</b>		
Amount to Collect	\$ 2,698,999	\$ 2,587,157
General Government Rate	\$ 2.8392	\$ 2.7215
<i>maximum levy rate</i>	<i>\$ 3.1000</i>	<i>\$ 3.1000</i>
<b>Special Tax Levy</b>		
SS dike AFD Bond/Fire Refunding Amount to Collect	\$ 80,000	\$ 360,000
Rate Per Thousand	\$ 0.09	\$ 0.38
<b>Total Levy (rate per thousand AV)</b>	<b>\$ 2.9245</b>	<b>\$ 3.1053</b>
<b>Total City Tax Levy</b>	<b>\$ 2,778,999</b>	<b>\$ 2,947,157</b>

**Allocation of Property Taxes by Fund :**

**General Tax Levy**

Fund 611 Fire Pension Fund	\$ 213,891	\$ 213,891
Fund 001 Current Expense Fund	\$ 2,485,108	\$ 2,373,266
Total General Tax Levy	<u>\$ 2,698,999</u>	<u>\$ 2,587,157</u>

**Special Levy**

Fund 203 SS Dike /AFD Bond Redemption Fund	<u>\$ 80,000</u>	<u>\$ 360,000</u>
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City of Aberdeen  
2013 Budget Calendar



DATE	ACTION
August 24 <sup>th</sup>	Request to all Department Heads to prepare detailed estimates of revenues and expenditures for 2013 and narratives.
Week of Aug. 28 <sup>th</sup>	General Fund revenue projections reviewed with Dept. Heads & Mayor
September 17 <sup>th</sup>	Budgets due to Finance Department— Revenue & Expenditure Sheets Narratives due to Finance Department
Sept. 18 <sup>th</sup> to Sept. 30 <sup>th</sup>	Finance compiles all requests and prepares Proposed Preliminary Budget documents for review.
Sept. 26 <sup>th</sup>	Proposed Preliminary Budget presented to Mayor and Dept. Heads.
Week of Sept. 24 <sup>th</sup>	Budget reviewed by Mayor and Department Heads
Sept. 17 <sup>th</sup> to Sept. 30 <sup>th</sup>	Prepare Preliminary Budget document and Mayor's budget message.
Oct. 1st	Provide estimates of revenue collections for current year and Proposed Preliminary Budget to Council (in summary level Format). (October 1st statutory requirement).
Oct. 24 <sup>th</sup>	Mayor provides Preliminary Budget and budget message to the Council. (Statutory requirement is Nov. 2nd).
Oct. 10 <sup>th</sup> to Nov. 28 <sup>th</sup>	City Council and Council committees conduct budget reviews.



# City of Aberdeen 2013 Budget Calendar

Weeks of  
Oct. 29<sup>th</sup> &  
Nov. 5<sup>th</sup>

Advertise notice of filing Preliminary Budget and notice of public hearing on final budget to be held on Nov. 28th (statutory advertising requirement is no later than the first two weeks of November).

Oct. 24<sup>th</sup>

Hold public hearing on revenues including possible increase in property tax revenues.

Ordinance setting 2013 property tax levies submitted to City Council for first reading.

Oct. 29<sup>th</sup>

Copies of preliminary budget made available to the Public (statutory requirement Nov. 19<sup>th</sup>).

Nov. 14<sup>th</sup>

First reading of the 2013 Budget Ordinance

Ordinance setting 2013 property tax levies submitted to City Council for second reading.

Nov. 28<sup>th</sup>

Ordinance setting 2013 property tax levies submitted to City Council for final reading. (submit to County by 11-30).

Second reading of 2013 Budget Ordinance: Public hearing on 2013 budget (this is considered the final hearing on the 2013 proposed budget, may be extended if needed) statutory requirement Dec. 3<sup>rd</sup>

Dec. 12<sup>th</sup>

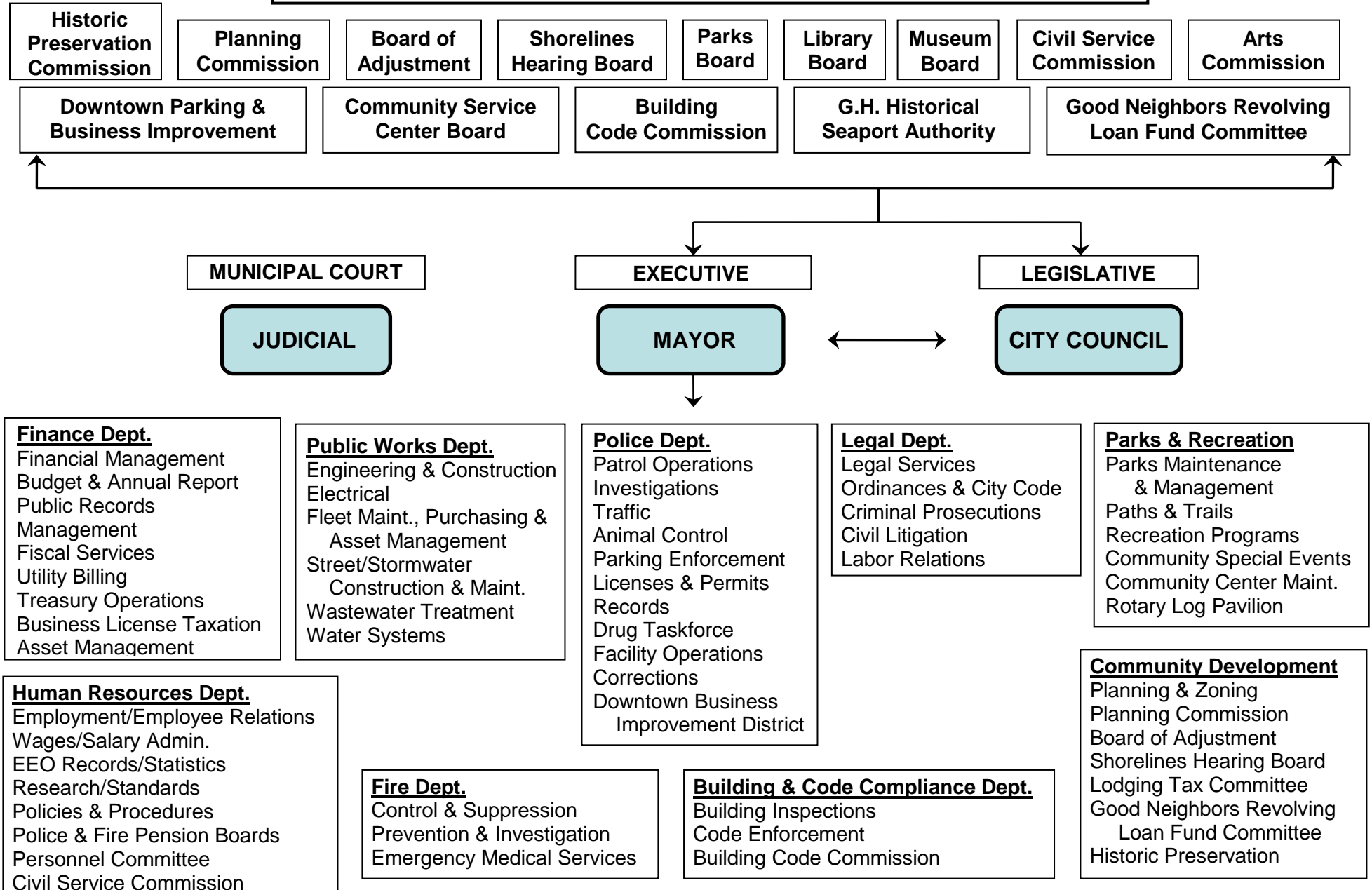
Budget Ordinance (final reading)  
Adoption of the 2013 Budget.





# 2013 City of Aberdeen

## THE ORGANIZATION OF THE CITY OF ABERDEEN



CITY OF ABERDEEN

2012 STANDING COMMITTEES OF COUNCIL

MAYOR

Bill Simpson

Term Ends:  
12/31/2015

COUNCILMEMBERS:

1 <sup>ST</sup> Ward:	James M Cook	2015
	John R. Smith	2013
2 <sup>nd</sup> Ward:	Doug J. Paling	2015
	Alice N. Phelps	2013
3 <sup>rd</sup> Ward:	Jeff Cook	2015
	Tim D. Alstrom	2013
4 <sup>th</sup> Ward:	Margo M. Shortt	2015
	de'Courcy (Kathi) Hoder	2013
5 <sup>th</sup> Ward:	Peter J. Schave	2015
	John Erak	2013
6 <sup>th</sup> Ward:	Jerry R. Mills	2015
	Frank H. Gordon	2013
COUNCIL PRESIDENT:	Kathi Hoder	2012

OFFICIALS:

Finance Director:	Kathryn Skolrood
Corporation Counsel	Eric S. Nelson
Chief of Police	Robert Torgerson
Fire Chief	Dave Carlberg
Public Works Director	Larry D. Bledsoe
Parks & Recreation Director	Karl R. Harris
Building & Code Compliance Director	Bob Waite
Human Resources Director	Linda Hein
Municipal Court Judge	Paul Conroy *
Community Development Director	Lisa Scott

\*Appointment expires 12/31/13

# CITY OF ABERDEEN

## 2012 STANDING COMMITTEES OF COUNCIL

### Public Works Committee

Tim Alstrom  
Margo Shortt  
Jerry Mills  
Kathi Hoder

### Public Safety Committee

John Smith  
Alice Phelps  
John Erak  
Doug Paling

### Finance Committee

Pete Schave  
Jeff Cook  
Frank Gordon  
James Cook

### 2012 SPECIAL COMMITTEES

<b>PERSONNEL COMMITTEE</b>	
Bill Simpson, Mayor	
Kathi Hoder, Council President	
Pete Schave, Finance Committee Chair	

<b>SHORELINE HEARING BOARD</b>	
Ord. 5181 ♦ City Code 16.20 3 mbrs - 3 yr terms	
Brian Little	12/31/12
Gary Buckman	12/31/14
Jack Micheau	12/31/13

<b>PLANNING COMMISSION</b>	
Ord. 5007 ♦ City Code 2.40 7 mbrs - 3 yr. terms Terms expire 2 <sup>nd</sup> Monday in January	
Bev Lufkin	01/13/14
Ben Bouch	01/14/13
Mike Schmidt	01/09/15
John Martinsen	01/09/15
Brian Little	01/09/15
Bill Sidor	01/13/14
Krister Lile	01/14/13

<b>DOWNTOWN PARK'G / BUSINESS IMPROVEMENT DISTRICT</b>	
City Code 3.100 ♦ Ord. 5751/ ≥ 5 but ≤ 9 mbrs 4 yr terms; 1 Council Rep – 1 yr term	
Jim Moore	12/31/12
Larry Roosevear	12/31/12
Pete Scroggs	12/31/12
Dean Winkle	12/31/14
Ray Ericks	12/31/14
John Devine	12/31/14
Mel Bennett	12/31/13
Mike Giron	12/31/13
Anne Marie Babineau	12/31/13

<b>GRAYS HARBOR HISTORICAL SEAPORT AUTHORITY</b>		
	Pos #	
Dennis Crowley	1	10/12
Don Little	2	10/12
Linda Orgel	3	10/14
Paul O'Brien	4	10/13
Alex Klueh	5	10/13
Laura Pilgrim Rust	6	10/14
Price Chenault	7	10/13
David Douglas	8	10/14
David Cottrell	9	10/13

<b>BUILDING CODE COMMISSION</b>	
Ord. 5865 ♦ City Code 1.27.020 8 mbrs - 2 yr terms; Council Rep -1 yr term	
Jerry Mills	12/31/12
John Smith	12/31/12
Bob Smith	12/31/13
Al Gozart	12/31/12
Aaron Olson	12/31/13
Floyd Plemmons	12/31/12
Jack McPherson	12/31/12
Tom Lane	12/31/13

<b>BOARD OF MUSEUM &amp; HISTORY</b>	
Ord. 5762 ♦ City Code 2.64 8 mbrs-3 yr terms; Council Rep -1 yr term All terms expire 2 <sup>nd</sup> Monday in January	
Margo Shortt	12/31/12
Byron Eager	01/09/12
John Erak	01/09/12
Arlene O'Conner	01/14/13
Barbara J. Caskey	01/13/14
Joan Turner	01/13/14
Roy Vataja	01/13/14
LaMont Shillinger	01/13/14



# CITY OF ABERDEEN

## 2012 STANDING COMMITTEES OF COUNCIL

<b>HISTORIC PRESERVATION COMMISSION</b>	
Ord. 6496 ♦ City Code 17.50 - 5 mbrs - 4 yr terms	
Aaron Nickel	06/01/12
Jamie Walsh	06/01/13
Sally McCarthy	06/01/13
Dann Sears	06/01/13
Jeff Cook	06/01/14

<b>LIBRARY BOARD</b>	
RCW 27.12 ♦ City Code 2.56 5 mbrs - 5 yr terms	
Erik Kupka	12/31/14
Edward Quijada	12/31/15
Sara Cavin	12/31/16
Karin Beard	12/31/12
Randy Ross	12/31/13

<b>BOARD OF ADJUSTMENT</b>	
City Code 1.28 - 5 mbrs - 4 yr terms (Expire June 2 <sup>nd</sup> )	
Jim Moore	06/02/14
Aaron Olson	06/02/15
Skip Perry	06/02/14
Brian Little	06/02/15
Martha Carr	06/02/12

<b>GOOD NEIGHBORS REVOLVING LOAN FUND COMMITTEE</b>		
(FAÇADE IMPROVEMENT COMMITTEE)		
Ord. 5967 ♦ City Code 3.52.-7 mbrs-2 yr terms		
	Pos. #	
Sylvia Brown	1	12/31/12
Jim Wynans	2	12/31/12
Larry Rosevear	3	12/31/12
Steven Natwick	4	12/31/12
Anne Marie Babineau	5	12/31/12
Tanya Wood-Twin Star C/U <i>Financial Community Representative</i>	6	12/31/12
VACANT - <i>Citizen - At - Large -</i>	7	12/31/13

<b>LODGING TAX COMMITTEE</b>	
Ord. 5162 ♦ City Code 3.92.060 ≥ 5 mbrs - 1 yr term; Council Rep-1 yr term All terms expire 2 <sup>nd</sup> Monday in January	
Pete Schave- <i>Fin. Cmt. Chair</i>	01/09/13
Mike Spezia	01/09/13
Cindy Lonn	01/09/13
John Maki	01/09/13
Rhonda Gamble	01/09/13

<b>PARK BOARD</b>	
City Code 2.60 ♦ 5 mbrs - 3 yr terms Council Rep - 1 yr term	
Jerry Mills	12/31/12
Sharon Shermer	12/31/13
Fred Scott	12/31/12
Steve Solan	12/31/12
Mike Stoddard	12/31/12

<b>ABERDEEN ARTS COMMISSION</b>	
Ord. 6438 ♦ City Code 2.66 5 mbrs - 5 yr terms; Council Rep - 1 yr term	
Kathi Hoder	12/31/12
Tom Quigg	12/31/12
Patrick Farwell	12/31/13
Sue Ellen Metke	12/31/14
William Wolfenberger	12/31/15
Carleen Randich	12/31/16

<b>COMMUNITY SERVICE CENTER BOARD</b>	
Ord. 5581 ♦ City Code 2.62 4 Council Mbrs - expire w/term; 1 Citizen Rep - 2 yr term - expires January 1 <sup>st</sup> of odd - # yrs.	
Gary Buckman	12/31/13
Tim Alstrom	w/term
Jerry Mills	w/term
John Erak	w/term
Pete Schave	w/term

CITY OF ABERDEEN

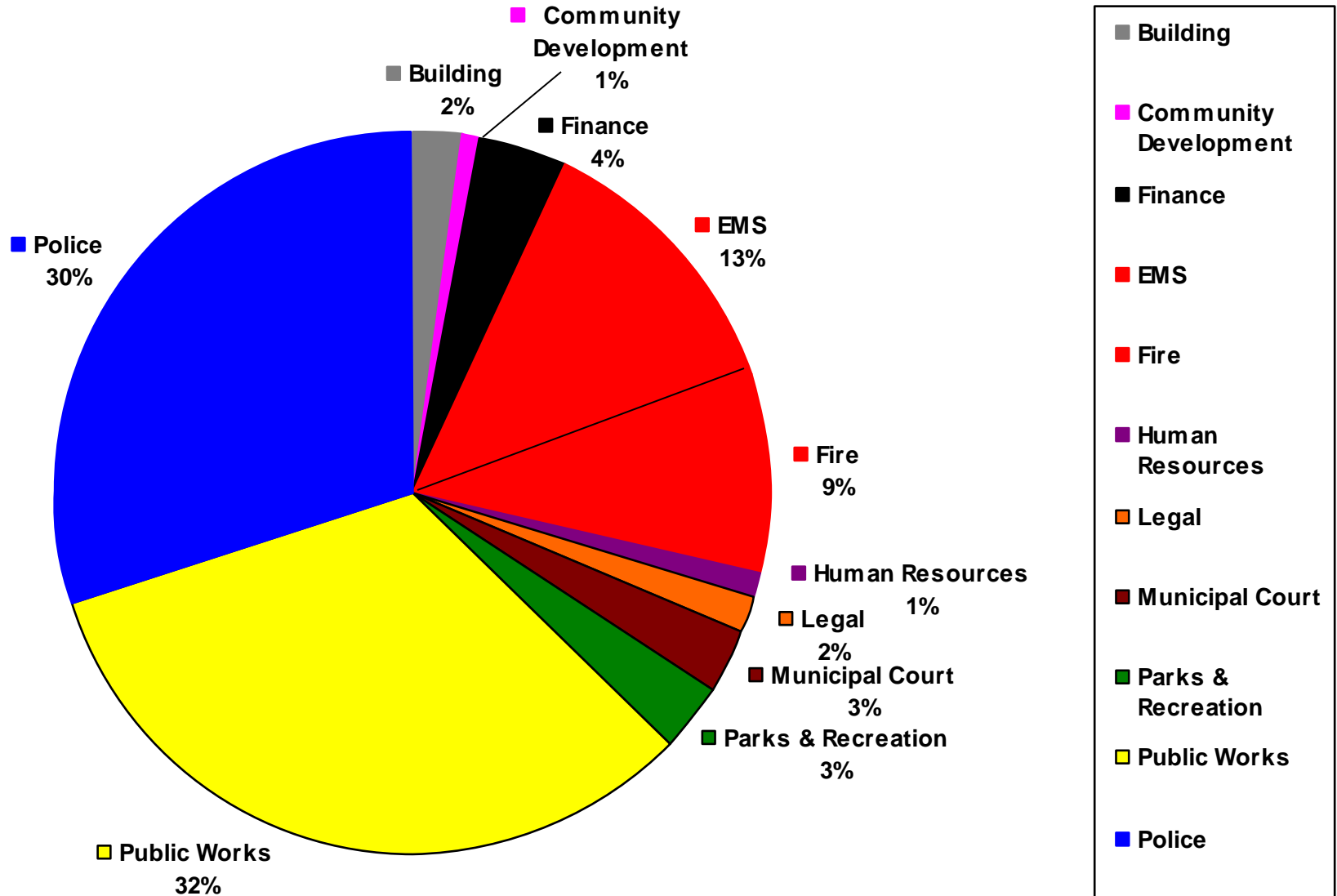
2012 STANDING COMMITTEES OF COUNCIL

<b>COUNCIL REPRESENTATIVES TO OUTSIDE AGENCIES</b>	
Coastal Community Action Program	Pete Schave
WA State Traffic Safety Commission	Doug Paling
Tourism Commission	Karl Harris
Disaster Preparedness Coordinator	Tobi Buckman
GH Economic Development Council	Kathi Hoder
GH Boundary Review Board (3 yr appt)	Pat Oleachea
GH Council of Government Board	Tim Alstrom

<b>MAYOR'S MEMBERSHIP ON COMMITTEES, BOARDS &amp; COMMISSIONS</b>	
Ex-Officio Member of all City Committees	
Board Member:	Grays Harbor Transportation Authority
	Grays Harbor Economic Development Council
	Grays Harbor Community Resource Council
	RC & D Board
	E 911 Board

# CITY OF ABERDEEN

## 2013 FULL-TIME and PART-TIME POSITION ALLOCATIONS BY DEPARTMENT



# City of Aberdeen

## 2013 Salary Schedule by Department/Positions

Home Department	Payroll Cost Center	Title	Salary Range	Low Salary	High Salary	Budgeted FTE	# Filled
Building	Building	Bldg & Code Comp. Director	26	5,992	7,278	1.00	1.00
Building	Building	Bldg & Code Comp. Manager	22	4,923	5,992	1.00	1.00
Building	Building	Building Inspector II	19	4,259	5,164	1.00	1.00
Building	Building	Permit Technician	16	3,676	4,466	1.00	1.00
Community Dev.	Community Dev.	Comm. Development Director	26	5,992	7,278	1.00	1.00
Finance	Finance	Finance Director	30	7,278	8,847	1.00	1.00
Finance	Finance	Asst. Finance Director	24	5,422	6,602	1.00	1.00
Finance	Finance	Accountant II	20	4,466	5,422	1.00	1.00
Finance	Finance	Accounting Technician II	15	3,500	4,259	3.95	3.95
Fire	Fire	Fire Chief	per ord.	7,522	9,064	1.00	1.00
Fire	Fire	Asst. Fire Chief	per ord.	8,521	8,521	1.00	1.00
Fire	Fire	Battalion Chief-EMT	25F	7,326	7,692	2.00	2.00
Fire	Fire	Captain-Paramedic	22F	7,182	7,182	1.00	1.00
Fire	Fire	Captain-EMT-IV	22F	6,790	6,790	2.00	2.00
Fire	Fire	Driver-EMT-IV	20F	6,173	6,173	2.00	2.00
Fire	Fire	Firefighter-Paramedic	18F	4,872	6,219	1.00	1.00
Fire	Fire	Firefighter-EMT	18F	4,518	5,767	2.00	2.00
Fire	Fire	Firefighter-EMT-IV	18F	4,606	5,880	2.00	2.00
Fire	Fire	Administrative Coordinator	16	3,676	4,466	1.00	1.00
Fire	EMS	Battalion Chief-Paramedic	25F	7,900	8,295	1.00	1.00
Fire	EMS	Captain-Paramedic	22F	7,182	7,182	2.00	2.00
Fire	EMS	Captain-EMT-IV	22F	6,790	6,790	1.00	1.00
Fire	EMS	Driver-Paramedic [EMC]	20F	6,530	6,530	1.00	1.00
Fire	EMS	Driver-Paramedic	20F	6,530	6,530	4.00	4.00
Fire	EMS	Firefighter-Paramedic	18F	4,872	6,219	12.00	11.00
Fire	EMS	Accounting Assistant	14	3,331	4,050	1.00	1.00
Human Resources	Human Resources	Human Resources Director	26	5,992	7,278	1.00	1.00
Human Resources	Human Resources	Human Resources Asst.	15	3,500	4,259	0.75	0.75
Legal	Legal	Corporation Counsel	31	7,641	9,288	1.00	1.00
Legal	Legal	Deputy Corp. Counsel	21	4,687	5,697	1.00	1.00
Legal	Legal	Admin. Legal Asst.	16	3,676	4,466	1.00	1.00
Municipal Court	Municipal Court	Municipal Court Judge	per ord.	8,251	8,251	1.00	1.00
Municipal Court	Municipal Court	Court Administrator	20	4,466	5,422	1.00	1.00
Municipal Court	Municipal Court	Asst. Court. Admin.	15	3,500	4,259	1.00	1.00
Municipal Court	Municipal Court	Court Clerk	14	3,331	4,050	1.00	1.00
Municipal Court	Municipal Court	Court Clerk	13	3,169	3,850	1.00	1.00
Parks & Rec.	Parks	Parks & Rec. Director	28	6,602	8,021	1.00	1.00
Parks & Rec.	Parks	Asst. Parks & Rec. Director	23	5,164	6,280	1.00	1.00
Parks & Rec.	Parks	Parks Maint. Supervisor	21	4,687	5,697	1.00	1.00
Parks & Rec.	Parks	Recreation Supervisor	19	4,259	5,164	1.00	1.00
Parks & Rec.	Parks	Parks Maint. Worker II	16	3,676	4,466	1.00	1.00
Police	Police	Deputy Chief	per ord.	9,100	9,100	1.00	1.00
Police	Police	Police Chief	per ord.	7,832	9,516	1.00	1.00
Police	Police	Captain	46	8,349	8,349	2.00	2.00
Police	Police	Lieutenant	46	7,914	7,914	2.00	2.00
Police	Police	Sergeant	21P	5,469	7,225	4.00	4.00
Police	Police	Corporal	20P	5,211	6,553	4.00	4.00
Police	Police	Lead Police Officer	20P	5,211	6,553	1.00	1.00
Police	Police	Police Officer	19P	4,961	6,238	22.00	22.00
Police	Police	Admin. Coordinator	16	3,676	4,466	1.00	1.00
Police	Police	Investigations Specialist/DTF	14	3,331	4,050	1.00	1.00
Police	Police	Evidence Specialist	13	3,169	3,850	1.00	1.00
Police	Police	Police Services Specialist	13	3,169	3,850	3.00	3.00
Police	Animal Control	Animal Control Officer	16	3,676	4,466	1.00	1.00
Police	Animal Control	P/T Animal Shelter Custodian	13	3,169	3,850	0.50	0.50
Police	Corrections	Corrections Officer	15	3,500	4,259	6.00	4.00
Police	Parking Enforcement	Parking Enforcement Officer	13	3,169	3,850	1.00	1.00



Home Department	Payroll Cost Center	Title	Salary Range	Low Salary	High Salary	Budgeted FTE	# Filled
Public Works	Electrical	City Electrician	23	5,164	6,280	1.00	1.00
Public Works	Electrical	Asst. City Electrician	20	4,466	5,422	1.00	1.00
Public Works	Engineering	Eng. Technician V	23	5,164	6,280	1.00	1.00
Public Works	Engineering	Eng. Technician IV	21	4,687	5,697	1.00	1.00
Public Works	Engineering	Eng. Technician III	18	4,050	4,923	1.00	1.00
Public Works	Equipment Rentals	ER Mechanic	19	4,259	5,164	1.00	1.00
Public Works	Equipment Rentals	ER Parts & Svc. Technician	17	3,850	4,687	1.00	1.00
Public Works	Public Works	Public Works Director	31	7,641	9,288	1.00	1.00
Public Works	Public Works	PW Accountant	19	4,259	5,164	1.00	1.00
Public Works	Public Works	Office Assistant II	15	3,500	4,259	1.00	1.00
Public Works	Sewer	WW Systems Manager	25	5,697	6,927	1.00	1.00
Public Works	Sewer	WWTP O&M Supervisor	22	4,923	5,992	1.00	1.00
Public Works	Sewer	Lab Supervisor	21	4,687	5,697	1.00	1.00
Public Works	Sewer	WWS Maint. Supervisor	21	4,687	5,697	1.00	1.00
Public Works	Sewer	Equipment Technician II	20	4,466	5,422	1.00	1.00
Public Works	Sewer	Maint. Worker IV	19	4,259	5,164	2.00	1.00
Public Works	Sewer	Plant Operator III	19	4,259	5,164	4.00	4.00
Public Works	Sewer	Plant Operator II	18	4,050	4,923	1.00	1.00
Public Works	Sewer	Plant Operator-in-Training (Y-Rated)	17	3,850	4,687	1.00	1.00
Public Works	Sewer	Maint. Worker III	17	3,850	4,687	2.00	2.00
Public Works	Sewer	WWS Admin. Coord.	16	3,676	4,466	1.00	1.00
Public Works	Street	Deputy Public Works Director	25	5,697	6,927	1.00	1.00
Public Works	Street	Stormwater Maint. Supervisor	21	4,687	5,697	1.00	1.00
Public Works	Street	Street Maint. Supervisor	21	4,687	5,697	1.00	1.00
Public Works	Street	Maint. Worker IV	19	4,259	5,164	1.00	1.00
Public Works	Street	Sign Technician	19	4,259	5,164	1.00	1.00
Public Works	Street	Maint. Worker III	17	3,850	4,687	4.00	4.00
Public Works	Street	Maint. Worker II	15	3,500	4,259	2.00	2.00
Public Works	Water	Water Systems Manager	25	5,697	6,927	1.00	1.00
Public Works	Water	Customer Svcs. Supervisor	21	4,687	5,697	1.00	1.00
Public Works	Water	Water Maint. Supervisor	21	4,687	5,697	1.00	1.00
Public Works	Water	Water Treatment Supervisor	21	4,687	5,697	1.00	1.00
Public Works	Water	Maint. Worker IV	19	4,259	5,164	3.00	3.00
Public Works	Water	Water Equip. Technician	19	4,259	5,164	1.00	1.00
Public Works	Water	Maint. Worker III	17	3,850	4,687	7.00	6.00
Public Works	Water	Customer Svc. Rep.	16	3,676	4,466	1.00	1.00
Public Works	Water	PW Admin. Coord.	16	3,676	4,466	1.00	1.00
Public Works	Water	Maint. Worker II	15	3,500	4,259	1.00	0.00
Public Works	Industrial Water	Waterworks Operator	16	3,676	4,466	1.00	1.00
<b>Total # of Positions:</b>						<b>171.20</b>	<b>165.20</b>

**2013 Budget**  
**Number of Budgeted Positions by Department**

Home Department	Payroll Cost Center	Total	
Building	Building	4.00	
Community Development	Community Dev.	1.00	
Finance	Finance	6.95	
Fire	EMS	22.00	Fire= 37.00
	Fire	15.00	
Human Resources	Human Resources	1.75	
Legal	Legal	3.00	
Municipal Court	Municipal Court	5.00	
Parks & Recreation	Parks	5.00	
Police	Animal Control	1.50	PD= 51.50
	Parking Enforcement	1.00	
	Police	43.00	
	Corrections	6.00	
Public Works	Electrical	2.00	PW = 56.00
	Engineering	3.00	
	Equipment Rentals	2.00	
	Industrial Water	1.00	
	Public Works	3.00	
	Sewer	16.00	
	Street	11.00	
	Water	18.00	
<b>Grand Total</b>		<b>171.20</b>	

**City of Aberdeen**  
**2013 Schedule of Medical Benefits**

<b>AWC Medical HealthFirst Plan - Coverage Detail</b>	<b>Premium</b>	<b>Employee Cost Share (AFSCME)</b>	<b>City Costs (AFSCME)</b>	<b>Employee Cost Share (Police) 12% of depend.</b>	<b>City Costs (Police)</b>	<b>Employee Cost Share (Police Admin Union) 20% of depend.</b>	<b>City Costs (Police Admin Union)</b>	<b>Cost Share (Fire) 1.5% of FF Top Step Base Salary</b>	<b>City Costs (Fire)</b>	<b>Employee Cost Share (Dept. Heads &amp; Exempts) 30% of depend.</b>	<b>City Costs (Dept. Heads &amp; Exempts)</b>
Employee Only	\$665.63	\$145.48	\$520.15	\$0.00	\$665.63	\$0.00	\$665.63	\$84.81	\$580.82	\$0.00	\$665.63
Employee & Spouse	\$1,336.30	\$292.44	\$1,043.86	\$80.48	\$1,255.82	\$134.13	\$1,202.17	\$84.81	\$1,251.49	\$201.20	\$1,135.10
Employee, Spouse + 1 Child	\$1,666.27	\$365.81	\$1,300.46	\$120.08	\$1,546.19	\$200.13	\$1,466.14	\$84.81	\$1,581.46	\$300.19	\$1,366.08
Employee, Spouse + 2 or more Children	\$1,939.69	\$426.96	\$1,512.73	\$152.89	\$1,786.80	\$254.81	\$1,684.88	\$84.81	\$1,854.88	\$382.22	\$1,557.47
Employee + 1 Child	\$995.60	\$218.86	\$776.74	\$39.60	\$956.00	\$65.99	\$929.61	\$84.81	\$910.79	\$98.99	\$896.61
Employee + 2 or more Children	\$1,269.02	\$280.01	\$989.01	\$72.41	\$1,196.61	\$120.68	\$1,148.34	\$84.81	\$1,184.21	\$181.02	\$1,088.00

<b>AWC Regence High-Deductible Plan w/Health Savings Acct. - Coverage Detail</b>	<b>Premium</b>	<b>Employee Cost Share (AFSCME)</b>	<b>City Costs (AFSCME) per contract</b>	<b>Employee Cost Share (Police)</b>	<b>City Costs (Police)</b>	<b>Employee Cost Share (Police Admin Union)</b>	<b>City Costs (Police Admin Union)</b>	<b>Employee Cost Share (Fire)</b>	<b>City Costs (Fire)</b>	<b>Employee Cost Share (Dept. Heads &amp; Exempts)</b>	<b>City Costs (Dept. Heads &amp; Exempts)</b>
Employee Only	\$356.36	\$2.87	\$353.49							\$0.00	\$356.36
Employee & Spouse	\$717.11	\$6.22	\$710.89							\$0.00	\$717.11
Employee, Spouse + 1 Child	\$898.00	\$9.25	\$888.75							\$0.00	\$898.00
Employee, Spouse + 2 or more Children	\$1,046.11	\$12.20	\$1,033.91							\$0.00	\$1,046.11
Employee + 1 Child	\$537.25	\$5.90	\$531.35							\$0.00	\$537.25
Employee + 2 or more Children	\$685.36	\$8.84	\$676.52							\$0.00	\$685.36

<b>AWC Dental Plan F &amp; Orthodontia Plan V</b>	<b>Premium</b>	<b>Employee Cost Share (AFSCME)</b>	<b>City Costs (AFSCME)</b>	<b>Employee Cost Share (Police) 5% of depend.</b>	<b>City Costs (Police)</b>	<b>Employee Cost Share (Police Admin Union) 10% of depend.</b>	<b>City Costs (Police Admin Union)</b>	<b>Employee Cost Share (Fire) 5% of depend.</b>	<b>City Costs (Fire)</b>	<b>Employee Cost Share (Dept. Heads &amp; Exempts)</b>	<b>City Costs (Dept. Heads &amp; Exempts)</b>
Employee	\$52.99			\$0.00	\$52.99	\$0.00	\$52.99	\$0.00	\$52.99		
Employee + 1 dependent	\$101.22			\$2.41	\$98.81	\$4.82	\$96.40	\$2.41	\$98.81		
Employee + 2 or more dependents	\$186.33			\$6.67	\$179.66	\$13.33	\$173.00	\$6.67	\$179.66		

<b>AWC Dental Plan F &amp; Orthodontia Plan II</b>	<b>Premium</b>	<b>Employee Cost Share (AFSCME)</b>	<b>City Costs (AFSCME)</b>	<b>Employee Cost Share (Police)</b>	<b>City Costs (Police)</b>	<b>Employee Cost Share (Police Admin Union)</b>	<b>City Costs (Police Admin Union)</b>	<b>Employee Cost Share (Fire)</b>	<b>City Costs (Fire)</b>	<b>Employee Cost Share (Dept. Heads &amp; Exempts) 10% of depend.</b>	<b>City Costs (Dept. Heads &amp; Exempts)</b>
Employee	\$50.73									\$0.00	\$50.73
Employee + 1 dependent	\$96.33									\$4.56	\$91.77
Employee + 2 or more dependents	\$168.12									\$11.74	\$156.38

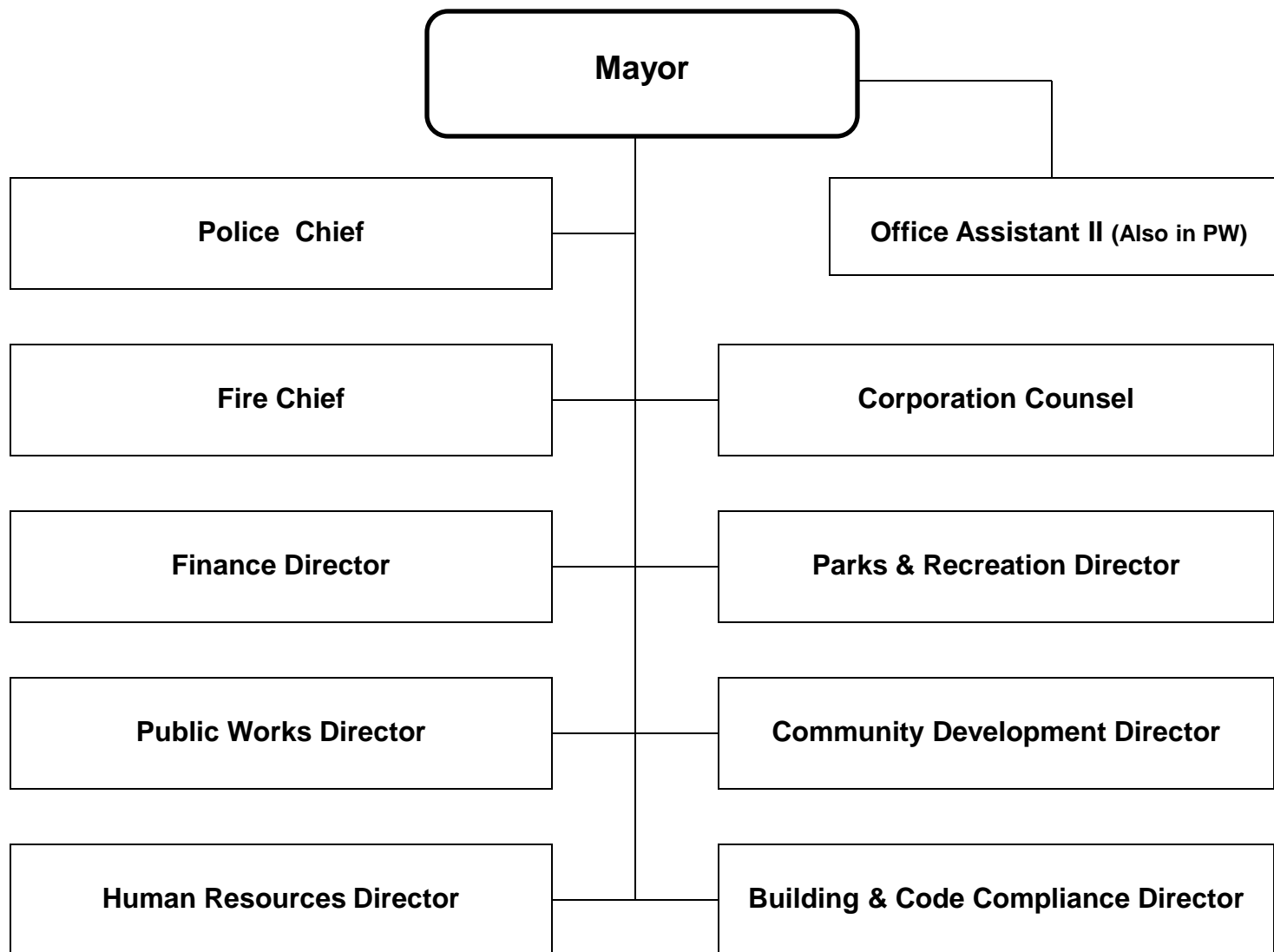
<b>AWC Vision Plan Option I</b>	<b>Premium</b>	<b>Employee Cost Share (AFSCME) 20% of depend.</b>	<b>City Costs (AFSCME)</b>	<b>Employee Cost Share (Police)</b>	<b>City Costs (Police)</b>	<b>Employee Cost Share (Police Admin Union) 20% of depend.</b>	<b>City Costs (Police Admin Union)</b>	<b>Employee Cost Share (Fire) 20% of depend.</b>	<b>City Costs (Fire)</b>	<b>Employee Cost Share (Dept. Heads &amp; Exempts)</b>	<b>City Costs (Dept. Heads &amp; Exempts)</b>
Full Family (\$10 deductible)	\$20.75	\$4.15	\$16.60	\$4.15	\$16.60	\$4.15	\$16.60	\$4.15	\$16.60	\$2.08	\$18.68

<b>AFSCME Dental Trust Plan IX</b>	<b>Premium</b>	<b>Employee Cost Share (AFSCME) 20% of depend.</b>	<b>City Costs (AFSCME)</b>	<b>Employee Cost Share (Police)</b>	<b>City Costs (Police)</b>	<b>Employee Cost Share (Police Admin Union)</b>	<b>City Costs (Police Admin Union)</b>	<b>Employee Cost Share (Fire)</b>	<b>City Costs (Fire)</b>	<b>Employee Cost Share (Dept. Heads &amp; Exempts)</b>	<b>City Costs (Dept. Heads &amp; Exempts)</b>
Full Family - 20% Paid by Employee	\$108.00	\$21.60	\$86.40								



## 2013 City of Aberdeen

### MAYOR'S STAFF & DEPARTMENT HEADS

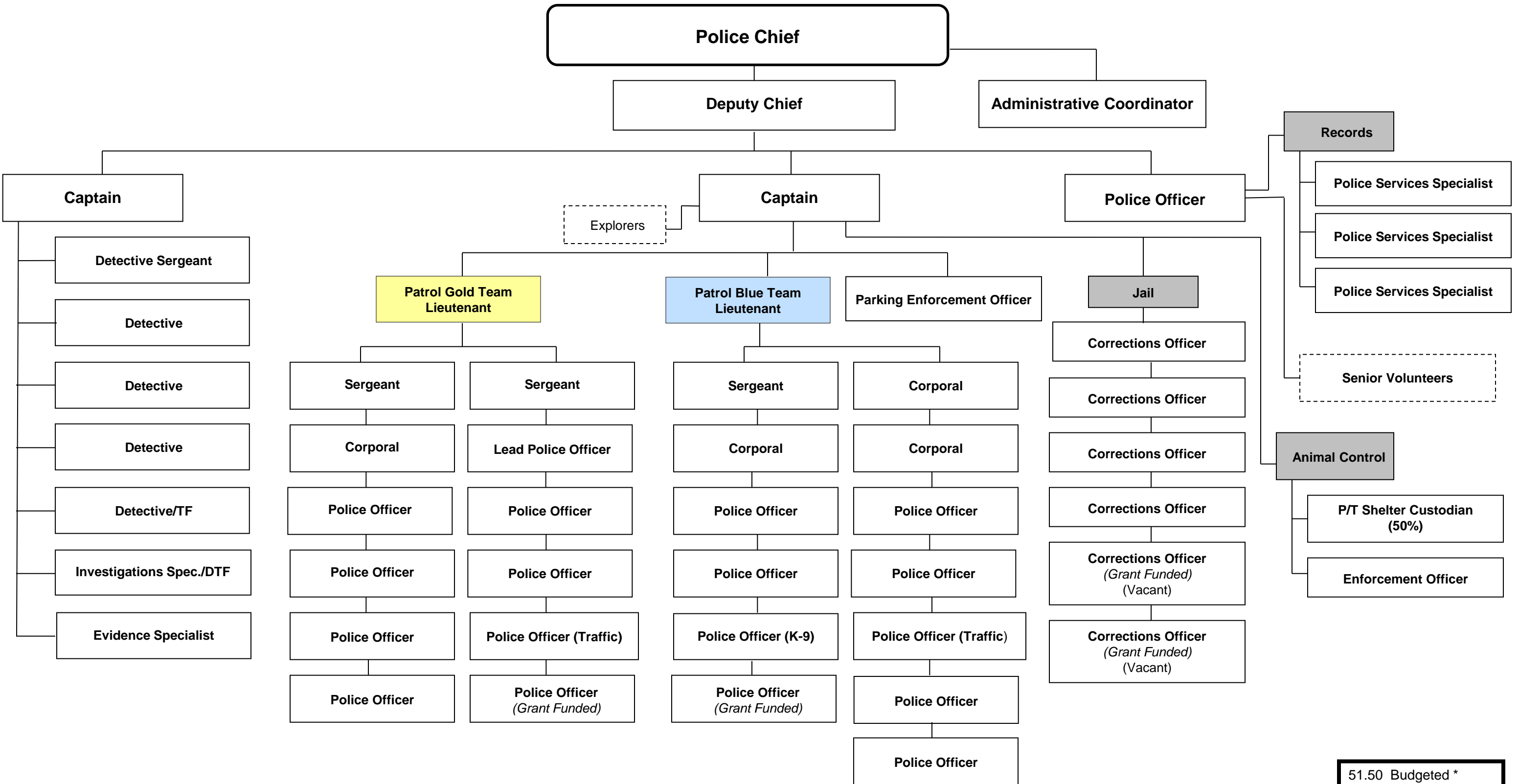






# 2013 City of Aberdeen

## POLICE DEPARTMENT



51.50 Budgeted \*

\*Includes the 4.00 Grant Funded Positions



# 2013 City of Aberdeen

## FIRE DEPARTMENT

= FIRE  
 = EMS

**Fire Chief**

**Administrative Coordinator**

**Assistant Chief**

**Accounting Assistant**

**Battalion Chief**

**Battalion Chief**

**Battalion Chief/P**

**Captain/P**

**Captain**

**Captain/P**

**Captain**

**Captain**

**Captain/P**

**Engineer**

**Firefighter/P**

**Engineer**

**Firefighter/P**

**Engineer/P**

**Firefighter/P**

**Engineer/P**

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**Firefighter/P**

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**Firefighter/P**

**Firefighter**

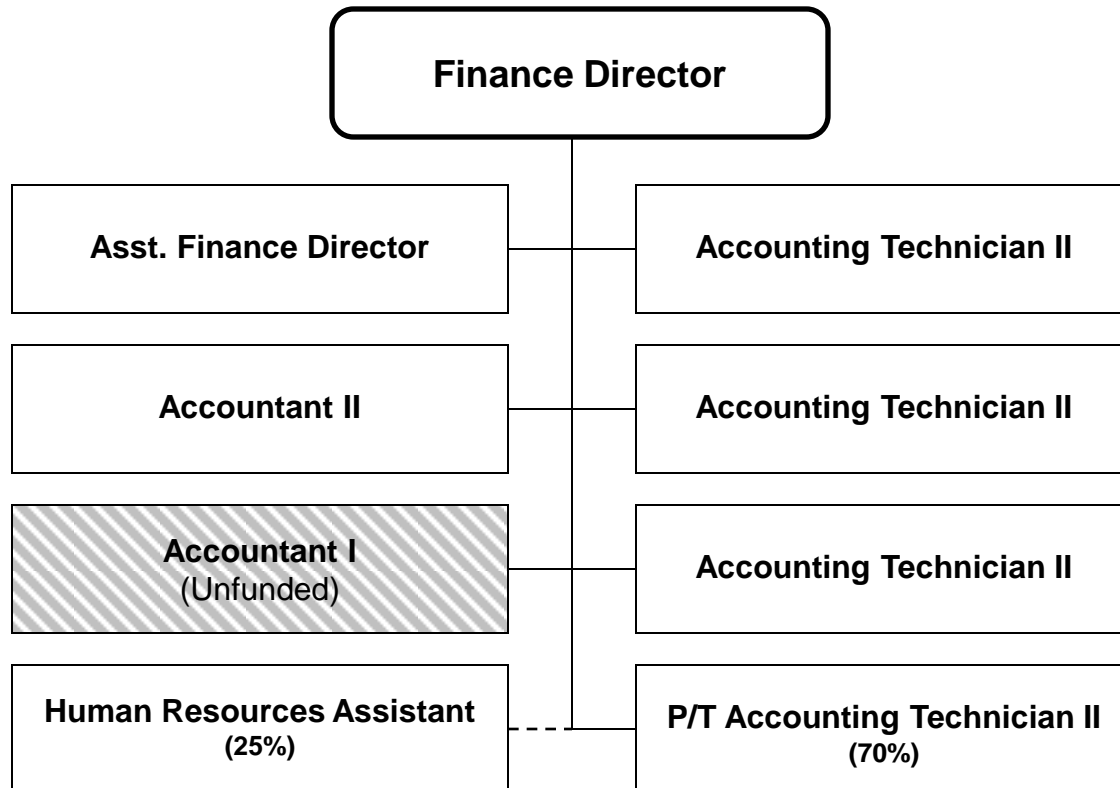
**Firefighter/P**

**Firefighter/P**



## 2013 City of Aberdeen

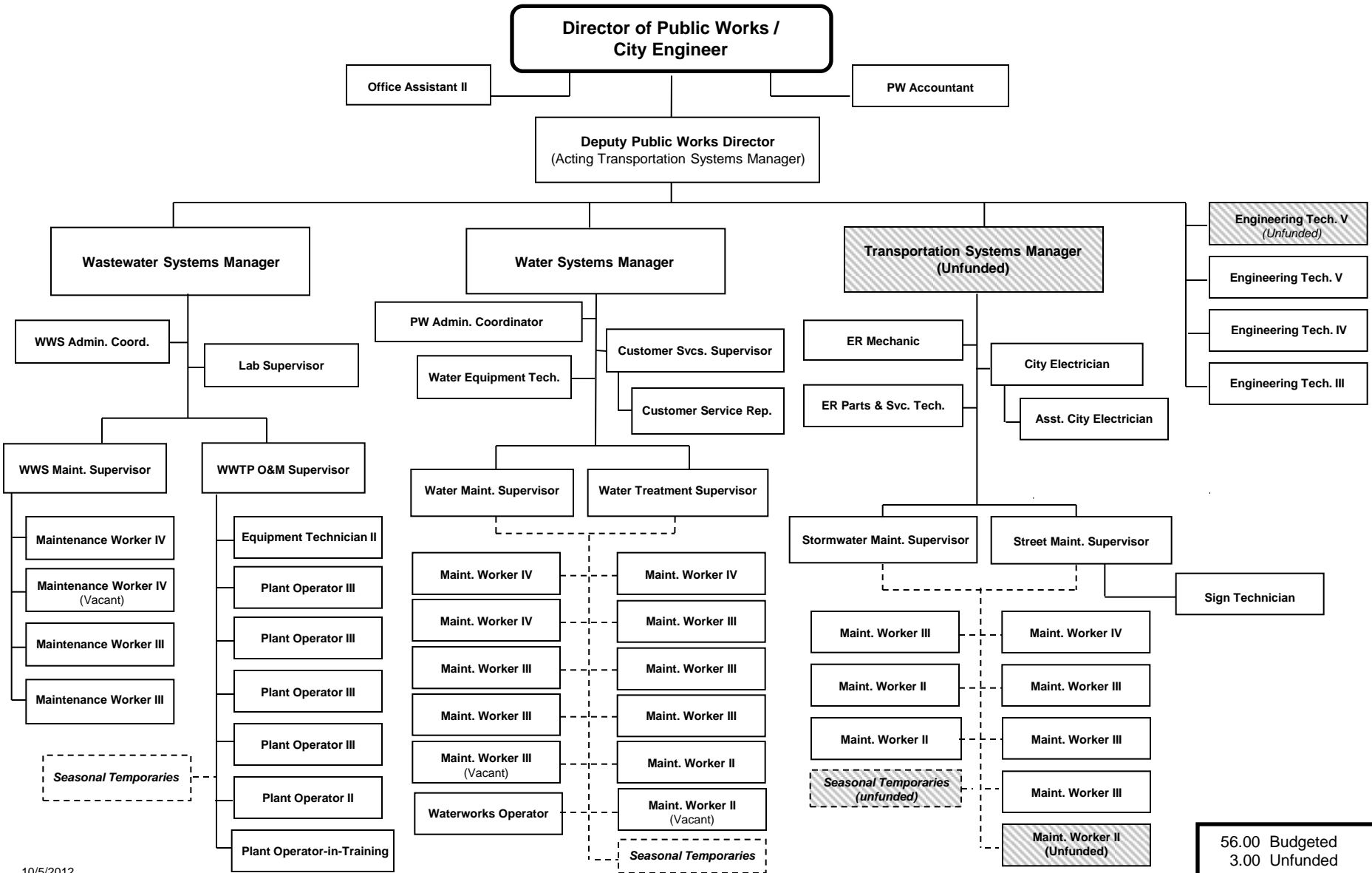
### FINANCE DEPARTMENT



6.95	Budgeted
1.00	Unfunded



## PUBLIC WORKS DEPARTMENT







**2013 City of Aberdeen**

## **HUMAN RESOURCES DEPARTMENT**

**Human Resources Director**

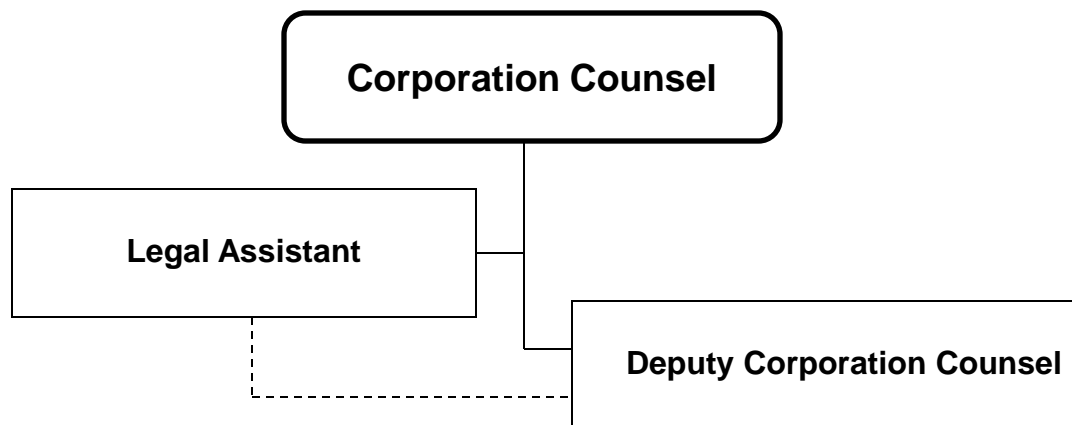
**Human Resources Assistant  
(75%)**

1.75	Budgeted
.00	Unfunded



## 2013 City of Aberdeen

### LEGAL DEPARTMENT

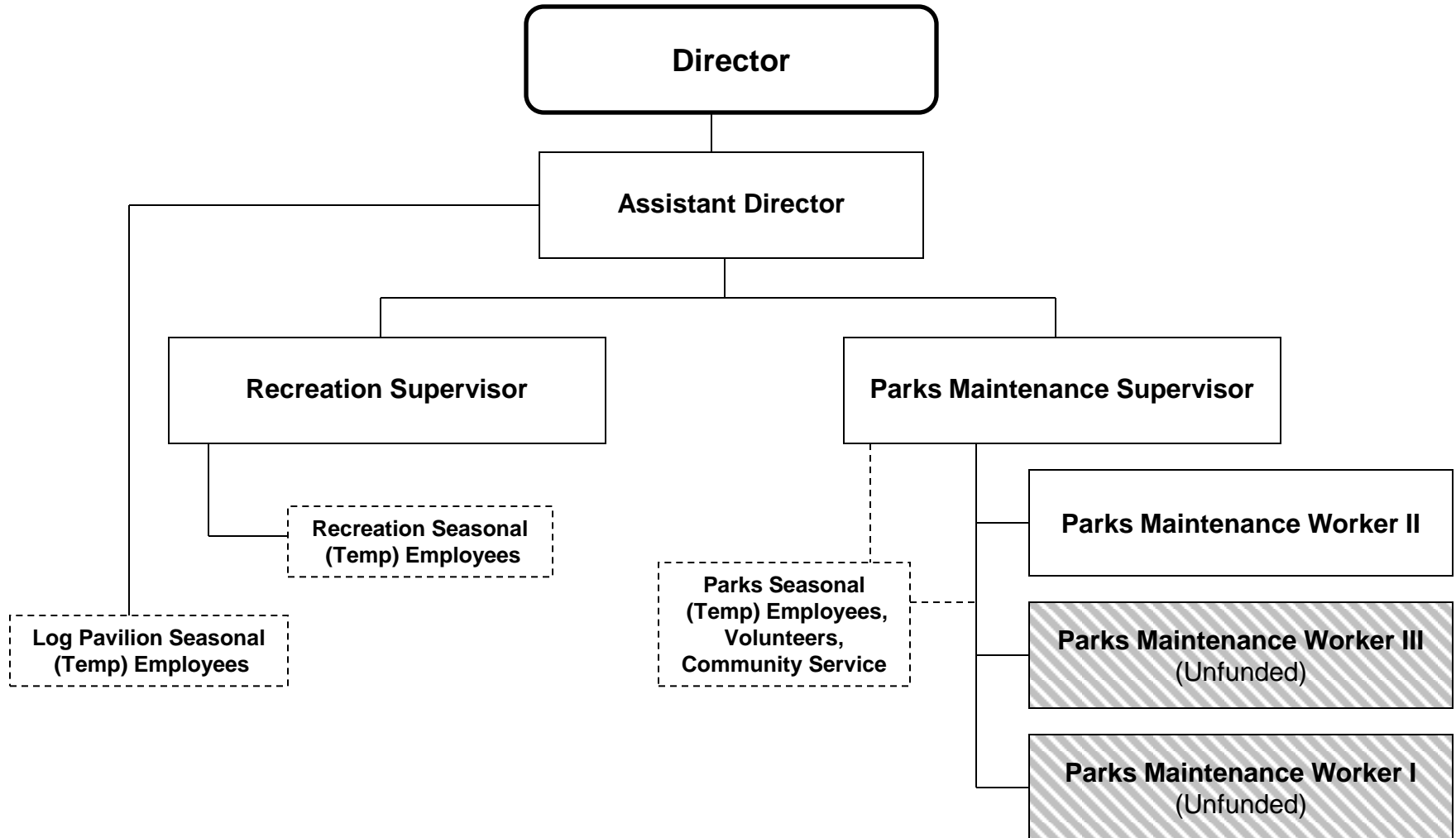


3.00	Budgeted
.00	Unfunded



## 2013 City of Aberdeen

### PARKS AND RECREATION DEPARTMENT

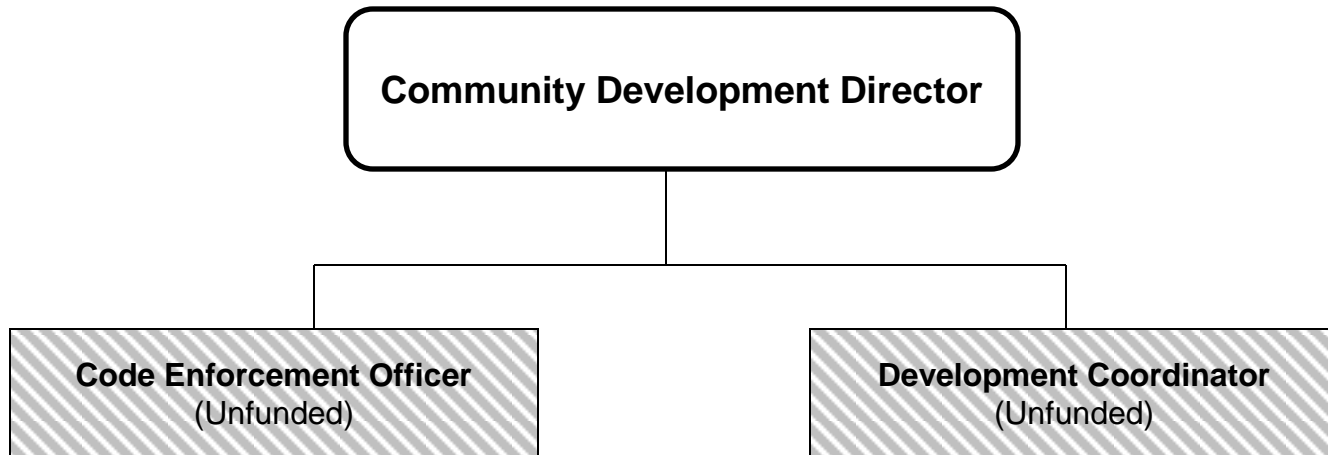


5.00 Budgeted  
2.00 Unfunded



**2013 City of Aberdeen**

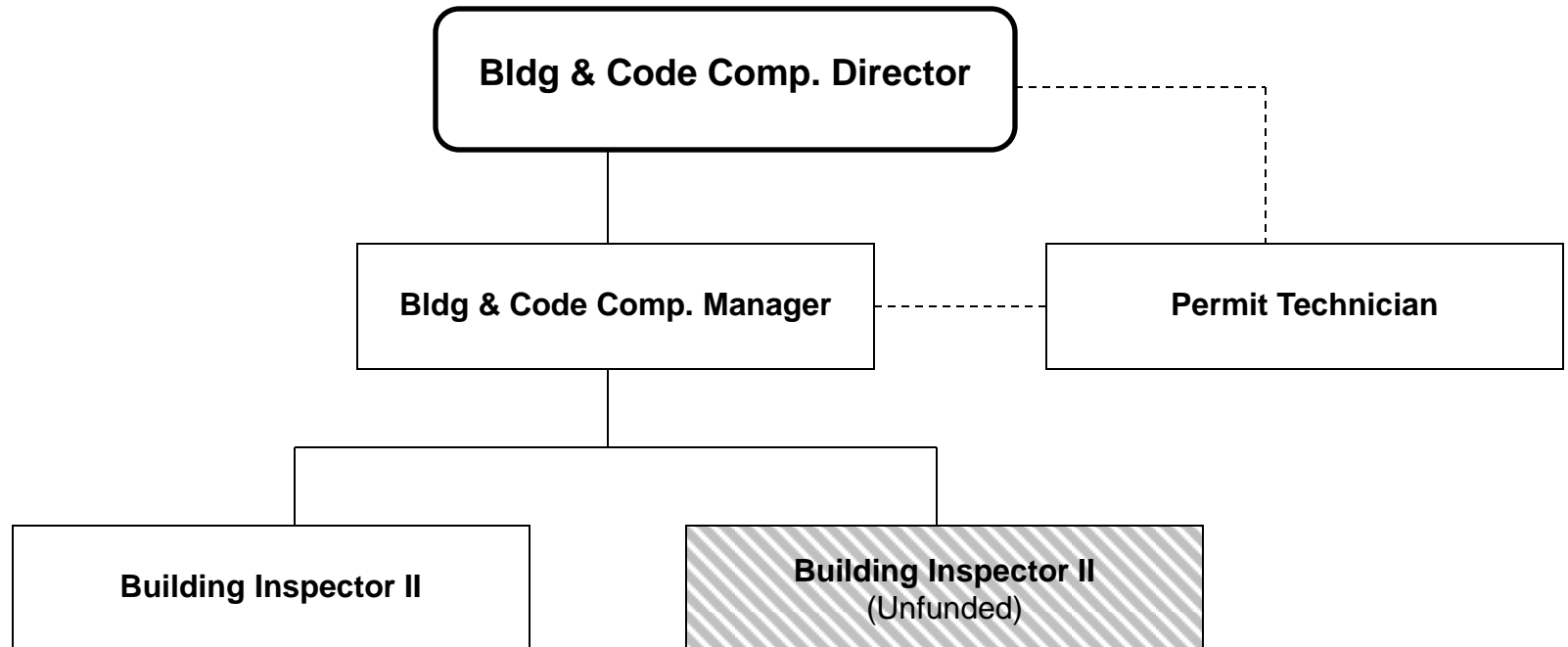
## **COMMUNITY DEVELOPMENT DEPARTMENT**





2013 City of Aberdeen

## BUILDING & CODE COMPLIANCE DEPARTMENT



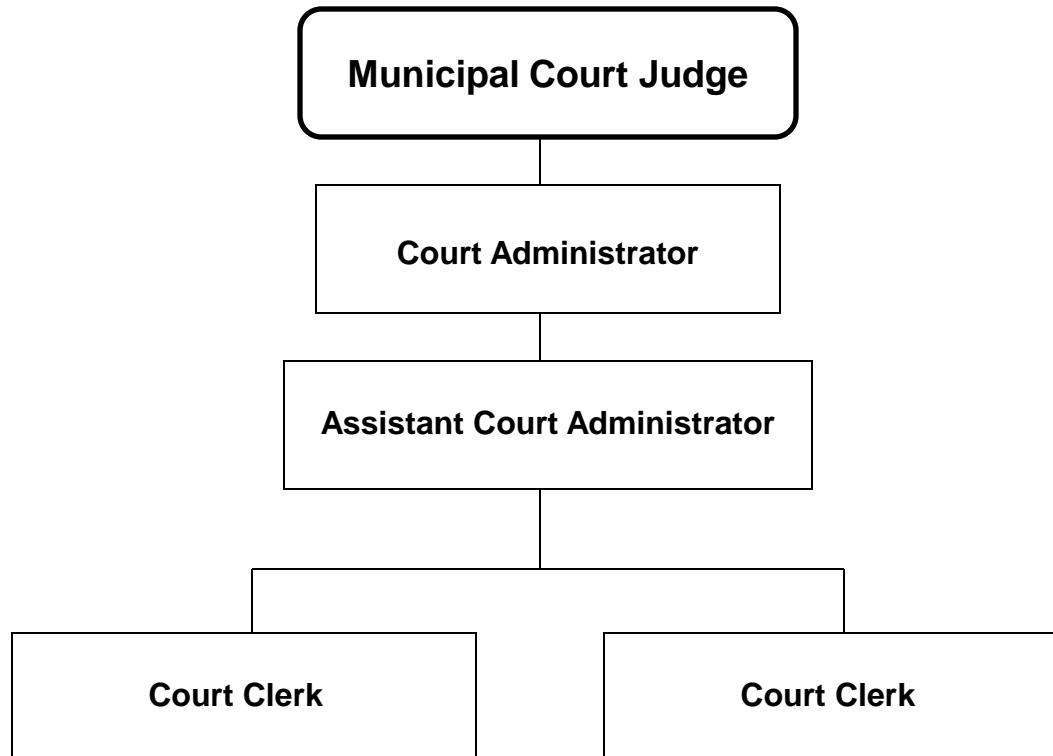
4.00	Budgeted
1.00	Unfunded





## 2013 City of Aberdeen

### MUNICIPAL COURT



5.00	Budgeted
.00	Unfunded

# BUDGET DETAIL



**Source of Revenue**

Taxes  
 Licenses & Permits  
 Intergovernmental Revenues  
 Charges for Services  
 Fines & Forfeits  
 Misc. Revenues  
 Other Financing Sources (Transfers)  
*Total Sources of Revenues*

2013 Budget	2012 Budget	2011 Actual
\$ 11,004,055	\$ 10,715,200	\$ 11,610,908
456,500	495,300	486,033
397,561	412,070	582,710
110,200	131,700	130,927
488,800	488,800	413,760
24,000	35,000	52,343
208,662	76,500	113,985
\$ 12,689,778	\$ 12,354,570	\$ 13,390,666

**Uses of Funds**

Legislative - 001-01 - (Pg. 2)  
 Executive - 001-02 - (Pg. 3)  
 Judicial 001-03 - (Pg. 4)  
 General - 001-05 - (Pg. 5)  
 Finance - 001-06 - (Pg. 6)  
 Legal - 001-16 - (Pg. 7)  
 Human Resources - 001-18 - (Pg. 8)  
 Facilities - 001-19 - (Pg. 10)  
 Engineering - 001-21 - (Pg. 11)  
 Building & Code Enforcement - 001-22 - (Pg. 12)  
 Community Development - 001-23 - (Pg. 13)  
 Police - 001-45 - (Pg. 14)  
 Care/Custody of Prisoners - 001-46 - (Pg. 16)  
 Fire - 001-48 - (Pg. 17)  
 911 Call Center- 001-49- (Pg. 18)  
*Total Use of funds*

\$ 68,000	\$ 68,000	\$ 68,292
15,700	16,450	15,197
603,420	525,920	497,025
3,676,732	3,665,865	3,584,675
382,472	344,144	316,760
271,439	239,533	227,413
95,172	99,160	94,713
100,700	93,200	87,533
324,860	314,810	340,249
334,700	314,740	304,559
135,080	135,290	96,108
4,945,698	4,902,357	4,728,623
459,066	433,611	185,470
1,754,599	1,716,322	1,785,493
174,200	131,446	117,276
\$ 13,341,838	\$ 13,000,848	\$ 12,449,386

**Change in Fund Balance**

Beginning balance  
 Net change from operations  
 Ending balance

\$ 4,328,720	\$ 4,975,000	\$ 4,968,720
(652,060)	(646,278)	941,280
\$ 3,676,660	\$ 4,328,722	\$ 5,910,000

**Narrative**

The General Government Fund is used to account for all financial resources and transactions of the City not required to be accounted for in another fund. The source of funds is approximately 87% from taxes, 4% from licenses & permits, 3% from intergovernmental, 1% from charges for services, 4% from fines & forfeitures, and 1% from transfers. The use of funds is to pay for general government services such as police, fire, administration, legal, finance and engineering. Money from the General Government Fund is also used to subsidize other funds via interfund transfers, for streets, parks and pension funds.



**FUND: 001**  
**DEPT: 01**

**General Government  
Legislative**

*City of Aberdeen  
2013 Budget*

**Source of Revenue**

Percent of General Government Revenues

2013 Budget	2012 Budget	2011 Actual
0.5%	0.5%	0.5%

**Uses of Funds**

Salaries & Wages  
Personnel Benefits  
Supplies  
Other Services & Charges  
*Total Use of funds*

\$ 53,000	\$ 53,000	\$ 50,432
4,600	4,700	4,310
250	250	262
10,150	10,050	13,288
<b>\$ 68,000</b>	<b>\$ 68,000</b>	<b>\$ 68,292</b>

**Narrative**

The Legislative (Council) budget provides for the direct costs of citizen representation. These costs are included in the General Government Fund because they benefit the general public and city government as a whole.

The "Other Services and Charges" portion of the Legislative budget includes: \$8,400 to publish public notices such as ordinances and variances; \$400 for travel to the AWC convention plus other workshops; and \$1,350 for miscellaneous expenses such as supplies and telephone expenses. Salaries and Wages are the annual amounts paid to Councilmembers as established by Ordinance.

**FUND: 001**  
**DEPT: 02**

**General Government**  
**Executive**

*City of Aberdeen*  
*2013 Budget*

**Source of Revenue**

Percent of General Government Revenues

2013 Budget	2012 Budget	2011 Actual
0.1%	0.1%	0.1%

**Uses of Funds**

Salaries & Wages  
Personnel Benefits  
Supplies  
Other Services & Charges  
*Total Use of funds*

\$ 12,500	\$ 12,500	\$ 11,324
1,100	1,100	974
500	500	808
1,600	2,350	2,091
<b>\$ 15,700</b>	<b>\$ 16,450</b>	<b>\$ 15,197</b>

**Narrative**

The Executive budget provides appropriations for the Mayor. The Mayor serves as the Chief Executive Officer of the city, an elected position. As CEO, the position directs the long and short term operations of the city.

The "Other Services and Charges" portion of the Executive budget includes \$200 for travel to the AWC convention and registration; \$1,400 for miscellaneous expenses such as postage, telephone and dues. The Mayor's salary is established by Ordinance.



**FUND: 001**  
**DEPT: 03**

**General Government**  
**Judicial**

*City of Aberdeen*  
*2013 Budget*

**Source of Revenue**

Percent of General Government Revenues

2013 Budget	2012 Budget	2011 Actual
4.5%	4.0%	4.0%

**Uses of Funds**

Salaries & Wages  
Personnel Benefits  
Supplies  
Other Services & Charges  
Capital Outlay

*Total Use of funds*

\$ 304,300	\$ 284,764	\$ 279,402
135,700	118,706	102,403
37,600	9,500	11,347
125,820	112,950	103,873
-	-	-
\$ 603,420	\$ 525,920	\$ 497,025

**Narrative**

This General Government Department Budget provides for a Municipal Court system that adjudicates all civil and criminal violations of the City Charter and City Ordinances, and maintains public records.

Court staff consists of one part time Judge, a Court Administrator, an Assistant Court Administrator and two Court Clerks.

The Court works closely with the City's Police, Legal, Animal Control, Parking Enforcement, and Code Enforcement Departments. All personnel are committed to delivering professional and courteous customer service response to the community we serve.

**FUND: 001**  
**DEPT: 05**

**General Government**  
**General Department**

*City of Aberdeen*  
*2013 Budget*

**Source of Revenue**

Percent of General Government Revenues

2013 Budget	2012 Budget	2011 Actual
27.6%	28.2%	28.8%

**Uses of Funds**

Insurance	\$ 96,142	\$ 91,500	\$ 92,407
Elections	7,500	10,000	
Voter Registration	11,000	10,000	9,120
Miscellaneous	1,500	1,500	1,597
Intergovernmental Services--			
Dues to Association of Wash. Cities	10,400	10,500	10,120
Emergency Services	4,000	4,200	4,093
Olympic Air Pollution Agency	7,600	7,500	7,398
Economic Development Council	12,000	13,200	10,000
Council of Governments	25,000	22,000	22,000
Washington State Auditors	35,500	45,000	36,767
Transfers--			
Library - (101)	79,900	76,200	80,300
Parks - (102)	945,490	825,000	805,000
Streets - (103)	1,008,850	965,500	956,000
Insurance Reserves - (112)	26,500	12,000	10,000
Animal Control Fund - (121)	129,660	123,381	118,400
Parking Enforcement- (122)	53,070	57,439	55,455
Emergency Medical Services- (120)	-	53,000	52,706
Canine - (123)	5,620	-	-
Museum Fund - (125)	23,000	26,600	15,000
Recreation Fund for Splash - (132)	-	-	3,500
Dept. of Justice Grant Fund - (305)	-	125,900	-
Grant Project - (306)	-	-	2,918
Hydrant Costs Reimb. to Water -. (404)	-	-	17,744
Equipment Rental - (501)	-	4,800	4,800
Fire Pension - (611)	654,000	599,145	637,800
Police Pension - (612)	540,000	581,500	631,550
<i>Total Use of funds</i>	<b>\$ 3,676,732</b>	<b>\$ 3,665,865</b>	<b>\$ 3,584,675</b>

**Narrative**

The General Department of the General Government Fund provides funding for the following areas:

Insurance: General Government's portion of property damage and general liability insurance premiums. The City is currently a member of the Washington Cities Insurance Authority for the purpose of insuring liability and property.

Elections & Voter Registration: Aberdeen is billed by Grays Harbor County for its share of election expenses on a pro-rata basis. There are six seats up for election in 201. The City is also billed for its share of voter registration costs that are passed through by Grays Harbor County.

Intergovernmental services: The city provides funding to various agencies, some who are mandated by the State and others who provide services to the city.

Transfers: General Government's subsidy for services provided by the other governmental funds.

**FUND: 001 General Government**  
**DEPT: 06 Finance & Data Processing**

*City of Aberdeen*  
*2013 Budget*

**Source of Revenue**

Percent of General Government Revenues

2013 Budget	2012 Budget	2011 Actual
2.9%	2.6%	2.5%

**Uses of Funds**

Salaries & Wages  
 Personnel Benefits  
 Supplies  
 Other Services & Charges  
 Reallocated Costs  
 Capital Outlay  
*Total Use of funds*

\$ 465,200	\$ 446,000	\$ 436,940
180,322	179,600	167,030
14,000	14,000	10,854
51,600	52,750	44,875
(328,650)	(348,206)	(347,440)
-	-	4,501
<b>\$ 382,472</b>	<b>\$ 344,144</b>	<b>\$ 316,760</b>

**Narrative**

The Finance Department provides financial and administrative services to other City departments, the Mayor, City Council, and the Public. It is best to think of the Finance Department as part of the infrastructure of City Government. Our primary purpose along with the Personnel and Legal departments is administrative & financial support for departments providing direct services to the City.

In 2010, the City implemented a Cost Allocation Plan that redirects certain expenses provided to other departments/funds. The amount is calculated based on cost of staff time and supplies related to the functions of payroll services, utility billing, and cash collections.

**Services Provided:**

Financial management support services include cash collections and depository activities, the investment of all City funds, the handling of connection and disconnection requests for the utility departments, responding to customer inquiries, and the resolution of credit and collection problems.

Accounting support services include general ledger maintenance, accounts receivable, accounts payable, payroll and financial records keeping, reporting and analysis. Accounting personnel also maintain perpetual inventory records for all city owned fixed assets.

The Financial Services department also has key responsibility in generating the preliminary and final City budget, and in preparing the Annual Financial Report for the City. Other financial related reports are issued for management decision making and for external reporting purposes.

**Current staffing consists of the following:**

Finance Director (1)  
 Assistant Finance Director (1)  
 Accountant II (1)  
 Accounting Technician II (3.95)

**FUND: 001**  
**DEPT: 16**

**General Government**  
**Legal**

*City of Aberdeen*  
*2013 Budget*

**Source of Revenue**

Percent of General Government Revenues

2013 Budget	2012 Budget	2011 Actual
2.0%	1.8%	1.8%

**Uses of Funds**

Salaries & Wages  
Personnel Benefits  
Supplies  
Other Services & Charges  
Reallocated Costs  
Capital Outlay  
*Total Use of funds*

\$ 234,072	\$ 220,008	\$ 219,231
73,367	67,425	61,924
4,600	4,600	4,212
11,500	11,500	5,987
(52,100)	(64,000)	(63,941)
-	-	-
\$ 271,439	\$ 239,533	\$ 227,413

**Narrative**

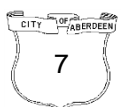
The Legal Department consists of the Corporation Counsel, Assistant Corporation Counsel, and Administrative Legal Assistant. The Legal Department staff provides advice and written opinions to City officials and employees in all legal matters pertaining to the business of the City. The Department also assists in preparing resolutions and ordinances, contracts, and all other legal documents necessary to the operation of the City. The City Code is revised, updated, and supplemented by the Legal Department.

The Corporation Counsel represents the City in administrative and judicial proceedings, including arbitration of labor disputes. The Corporation Counsel also serves as chief negotiator for the City in its collective bargaining with employees.

The Assistant Corporation Counsel serves as municipal court prosecutor and assists the Corporation Counsel in other areas as available. The Administrative Legal Assistant, in addition to normal secretarial duties, provides litigation support for all municipal court prosecutions and serves as code reviser.

The Legal Department also shares the services of a domestic violence victim/witness coordinator as part of the STOP Domestic Violence Grant awarded to the Police Department.

In 2010, the City implemented a Cost Allocation Plan that allocates portions of the Legal Department budget (specifically, Corporation Counsel ) to other departments/funds of the City.



**FUND: 001**  
**DEPT: 18**

**General Government**  
**Human Resources**

*City of Aberdeen*  
*2013 Budget*

**Source of Revenue**

Percent of General Government Revenues

2013 Budget	2012 Budget	2011 Actual
0.7%	0.8%	0.8%

**Uses of Funds**

Salaries & Wages

Personnel Benefits

Supplies

Other Services & Charges

Reallocated Cost

Capital Outlay

*Total Use of funds*

\$	128,290	\$	120,930	\$	120,925
	28,232		33,580		31,588
	6,000		8,000		4,640
	5,500		8,150		9,047
	(72,850)		(71,500)		(71,487)
	-		-		-
\$	95,172	\$	99,160	\$	94,713

**Narrative**

The City of Aberdeen employs 172 Full-Time and 2 Part-Time Employees. The Human Resources Department is currently staffed with the Director of Human Resource and a Human Resources Assistant (75%). The Department is responsible for the following functions:

Monthly payroll may include: annual salary increases, COLA, medical, dental, insurance, leaves, reclassifications, promotions, retirement, L & I sick leave buy-backs or any other changes requested by the employee

Maintenance of Personnel Files and Health History files

Maintenance of Human Resources Information System

Police and Fire Pension Board meetings (COLA and pension increases)

Recruitment and New Employee Orientation

Classification Review

Contract Interpretation for 4 labor contracts

Administration of the City's Drug and Alcohol Testing Program as mandated by federal law (includes monthly random testing and annual training)

Unemployment Claims

Administration of Labor & Industry Claims

Safety Training

Interpretation and Implementation of the City-wide Personnel Policies

Labor Relations and Grievance Resolutions

Assisting with Labor Contract Negotiations

Coordinating recruitment, skill testing and candidate selection

Employee Assistance Program

Hearing Conservation

Requests for Information

Secretary for the Personnel Committee

Maintenance of Centralized (current and historical) personnel records

EEOC, Employment Security and Census Bureau Reporting

Wellness Committee

Coordination of Special Events



**Civil Service Commission**

The Director of Human Resources is the Chief Examiner and Secretary to the Commission and is responsible for the Police and Fire entry and promotional testing, facilitating monthly meetings, disciplinary appeal hearings and updating the rules and regulations.

**Police and Fire Pension Boards**

The City has a total of seventy-eight Police and Fire retirees including seven pension eligible widows. In addition, two LEOFF 1 active employees remain in the Police Department. The Director administers five pension programs as mandated by State Law. Responsibilities include determining pension wages; reviewing and processing monthly medical claims for current LEOFF 1 employees and LEOFF 1 retirees; processing applications for disability leaves and/or retirement; facilitating monthly meetings for Police and Fire Pension Boards.

**Training**

As time and funding allows, the director coordinates city-wide training programs; provides staff assistance to the City Council as needed, i.e., travel arrangements and other administrative needs.

**Policy and Program Changes**

Implementing Union Contract Changes  
Implementing Springbrook – HR Upgrades  
Civil Service Testing  
Personnel Policy Review



**FUND: 001**  
**DEPT: 19**

**General Government  
Facilities**

*City of Aberdeen  
2013 Budget*

**Source of Revenue**

Percent of General Government Revenues

2013 Budget	2012 Budget	2011 Actual
0.8%	0.7%	0.7%

**Uses of Funds**

Supplies

Other Services & Charges

Capital Outlay

*Total Use of funds*

\$ 13,000	\$ 5,000	\$ 3,113
87,700	88,200	84,420
-	-	-
\$ 100,700	\$ 93,200	\$ 87,533

**Narrative**

Provides for the general operation, maintenance, repairs and janitorial services for City Hall. This fund also includes costs associated with the City wide email and internet services.

2013 supply allocation includes ADA equipment upgrades.

**Source of Revenue**

Percent of General Government Revenues

<b>2013 Budget</b>	<b>2012 Budget</b>	<b>2011 Actual</b>
2.4%	2.4%	2.7%

**Uses of Funds**

Salaries & Wages  
Personnel Benefits  
Supplies  
Other Services & Charges  
Interfund Payments  
Capital Outlay

*Total Use of funds*

\$	221,040	\$	209,230	\$	239,539
	78,070		76,580		76,514
	6,100		6,000		4,094
	12,450		16,000		10,207
	7,200		7,000		9,895
	-		-		-
\$	324,860	\$	314,810	\$	340,249

**Narrative**

A primary function of the Engineering Department is to provide technical assistance to other City departments in meeting their goals and objectives. This is accomplished by providing a variety of services such as design, development of plans and specification, project management, maintaining records and maps, and processing various aspects of development and land use issues.

The Engineering Department also provides traffic-engineering services and performs other technical studies and analyses. Administering various grants and loans for construction projects is routinely performed. The department maintains the City's forested areas, recommends and administers timber sales, cutting, and planting contracts.

**FUND: 001**  
**DEPT: 22**

**General Government**  
**Building & Code**  
**Enforcement**

*City of Aberdeen*  
*2013 Budget*

**Source of Revenue**

Percent of General Government Revenues

2013 Budget	2012 Budget	2011 Actual
2.5%	2.4%	2.4%

**Uses of Funds**

Salaries & Wages  
Personnel Benefits  
Supplies  
Other Services & Charges  
Capital Outlay  
Interfund Pmts for Services  
*Total Use of funds*

\$ 230,400	\$ 215,920	\$ 215,916
88,450	84,220	74,972
4,500	4,500	2,305
8,850	8,100	7,415
-	-	-
2,500	2,000	3,951
<b>\$ 334,700</b>	<b>\$ 314,740</b>	<b>\$ 304,559</b>

**Narrative**

The **BUILDING AND CODE COMPLIANCE ENFORCEMENT DIVISION** is responsible for reviewing construction plans for compliance with building, plumbing, mechanical, energy, and barrier-free design codes and ordinance issues , permits for new and remodeled commerical and residential structures, and performs inspections for structural, plumbing and mechanical inspections for numerous city and private sector construction projects.

The **Code Enforcement Division** also responds to approximately 600 code enforcement complaints per year concerning public nuisance, including the condition of private property and inoperable vehicles located on City streets and private property; garbage, vegetation, and debris removed from private property and public right-of-ways.

**Budget Year 2013 Goals:**

- Continue the administration of the building abatement program from fiscal year 2013.
- Maintain utilization of the nuisance abatement funds to remove public nuisance vegetation throughout the city.
- Continue computerized tracking system for nuisance abatement and permitting process.
- Continue to create an atmosphere that is conducive to building development, construction, and nuisance abatement control.

**FUND: 001**  
**DEPT: 23**

**General Government**  
**Community Development**

*City of Aberdeen*  
*2013 Budget*

**Source of Revenue**

Percent of General Government Revenues

2013 Budget	2012 Budget	2011 Actual
1.0%	1.0%	0.8%

**Uses of Funds**

Salaries & Wages  
Personnel Benefits  
Supplies  
Other Services & Charges  
Capital Outlay  
Interfund Charges for Services  
*Total Use of funds*

\$ 68,970	\$ 65,010	\$ 63,283
24,010	18,180	16,313
4,000	4,000	3,511
38,100	48,100	13,001
-	-	-
-	-	-
\$ 135,080	\$ 135,290	\$ 96,108

**Narrative**

The COMMUNITY DEVELOPMENT DEPARTMENT processes land use permit actions involving conditional uses, variances, home occupation permits, rezones, subdivisions, short plats, boundary line adjustments, shoreline and environmental permits and commercial permissive use permits. This department also serves as Secretary to the Planning Commission, the Board of Adjustment, the Shoreline Hearings Board, the Good Neighbor's Revolving Loan Fund Committee, Historic Preservation Commission and the Lodging Tax Advisory Committee. This department also administers the Urban Development Action Grant (UDAG) fund, the Community Development Block Grant (CDBG) and the Brownfield Redevelopment Fund. This department is also responsible for some of the preparation and submittal of grant and loan applications as well as helping oversee any environmental cleanup projects.

In 2013 this department will continue to work with the Planning commission on updating the Zoning Code and eventually the Comprehensive Land Use Plan, specifically focusing on the waterfront in 2013. This department will also be working heavily with the Historic Preservation Commission in applying for grants to begin work on a master inventory of Aberdeen as well as providing necessary training. This department will be working closely with the local media and the Parks Department in putting together informational brochures on the parks in the City of Aberdeen as well as promoting the City in general. This department will also begin the process of updating the Shoreline Master Program for the City of Aberdeen. We have been mandated to have this update complete by December of 2014.

The COMMUNITY DEVELOPMENT DEPARTMENT is involved in community based programs, such as the Grays Harbor Chamber of Commerce, the Grays Harbor Economic Development Council, the Council of Governments, the Committee on .08 Funds, the Jobs Development Team, the Columbia Pacific Resource Conservation and Economic Development District, the Chehalis Basin Partnership and the Grays Harbor County Planning Commission.

**FUND: 001**  
**DEPT: 45**

**General Government**  
**Police**

*City of Aberdeen*  
*2013 Budget*

	2013 Budget	2012 Budget	2011 Actual
<b>Source of Revenue</b>			
Percent of General Government Revenues	37.1%	37.7%	38.0%
<b>Uses of Funds</b>			
Salaries & Wages	\$ 3,368,044	\$ 3,233,445	\$ 3,191,500
Personnel Benefits	1,138,954	1,129,579	1,106,162
Supplies	66,200	72,800	30,634
Other Services & Charges	372,500	394,853	304,327
Intergovernmental Services	-	9,680	-
Capital Outlay	-	62,000	-
Interfund Payments	-	-	96,000
<i>Total Use of funds</i>	<b>\$ 4,945,698</b>	<b>\$ 4,902,357</b>	<b>\$ 4,728,623</b>

**Narrative**

The 2013 budget will look quite similar to 2012. We have continued to scrutinize our budget and examine all expenditures that are made. Our goal is to reduce spending in all areas within our control. We have worked hard to balance our need to provide services to our community with the understanding that it is getting more challenging for the city to pay for those services. The 2013 budget will be another financial challenge for our department. Personnel costs have increased and the unions have negotiated salary increases. But working together we will persist and the Aberdeen Police Department will continue to provide the quality of service our citizens rightfully deserve.

**Patrol**

The Patrol Division is lead by a Captain and consists of 28 uniformed officers that are responsible for the initial response to citizens' request for police services. Our Officers will answer more than 27,000 calls from citizens requesting police service ranging from relatively minor issues to very dangerous, life-threatening calls for help. Patrol Officers will always be the first to respond. Their duties include investigating both misdemeanor and felony crimes, preparing and filing cases for prosecution, providing traffic enforcement, investigating vehicle crashes, providing protection of persons and property, serving felony and misdemeanor warrants, serving subpoenas and restraining orders, appearing in Municipal, District, Juvenile and Superior courts, maintaining our jail and provide a safe environment for confined persons, providing public education, animal control, parking enforcement, and many other services to our community in a wide variety of non-criminal related matters. For the eighth year we were awarded a STOP Domestic Violence Grant which will continue to fund our specialized domestic assault response team (DART) and a witness/victim coordinator for our prosecutor's office. In 2013 a COPS CHRP grant for \$582, 934, received in 2011, will continue to fund two Police Officers through 2014. We have been very fortunate the last few years in the 'grant world' and will continue applying for grants and funding as it becomes available, and hopefully we will continue to be successful.

**Narrative (continued)**

**Investigations**

The investigations Division is led by a Captain and his team consists of one Sergeant and four Detectives. One detective is assigned to the Grays Harbor County Drug Task Force. The Investigations Divisions primary job is the investigation of felony cases. Detectives assigned a felony case investigation collects and processes evidence, locates and interviews witnesses and interrogates suspects. Once the case investigation is completed, the will organize all of the reports and will submit it to the Grays Harbor County Prosecutors Office who will then officially file a felony charge against the suspect. Throughout the prosecution process the Detective will assist the prosecutor's office in preparing these cases for presentation in court. The entire procedure is very labor intensive and shortcuts are not allowed. In 2013 Investigations will investigate more than 800 felony cases. Investigations range from property crimes, frauds, felony assaults, to homicides. The paperwork generated in just one criminal case is mind boggling, so you can imagine the work that will go in to 800 cases. A vacant Investigations Police Services Clerk position has been empty since 2008, but we are fortunate enough to have the services of a half-time clerk hired through Express Personnel Services. She has been a tremendous help maintaining the enormous volume of reports and investigative data generated by our Detectives. We will again be requesting funding in 2013 for this half time clerical position. We are pleased that for the 22<sup>nd</sup> straight year the Aberdeen Police Department was selected to receive combined Department of Justice and Washington State DTF grant funding. This year we actually will see an increase in funding of almost \$45,000. These funds will help support two Aberdeen positions on the Grays Harbor County Narcotics Drug Task Force (DTF). The DTF continues to aggressively interdict the flow of drugs into Aberdeen and the surrounding communities.

**Records**

Our three Records Specialists do an amazing job. There is literally volumes' of data generated in a police agency, and if you add the huge number of new, weekly issued, municipal court warrants, the work load is well beyond words, yet they do it without complaint. Reports, court orders, citations and every other written or computer generated report, citation, form, completed by our officers has to be entered in our records system. Warrants have the additional step of being entered in the state system adding additional work. Throughout the normal workday the records staff will also process the numerous requests for public disclosure information, concealed pistol permits, firearms dealer permits and other requests from citizens. Taking into consideration that the records staff will also talk to over 200 people per day or 49,800 per year, you can see that this 3 person staff is extremely busy and we are very blessed to have them. The addition of the half-time clerk in Investigations has helped considerably and we hope to maintain that position.



**FUND: 001**  
**DEPT: 46**

**General Government**  
**Care/Custody of Prisoners**

*City of Aberdeen*  
*2013 Budget*

**Source of Revenue**

Percent of General Government Revenues

2013 Budget	2012 Budget	2011 Actual
3.4%	3.3%	1.5%

**Uses of Funds**

Salaries & Wages

Personnel Benefits

Supplies

Other Services & Charges

Intergovernmental Services

Capital Outlay

Interfund Payments

*Total Use of funds*

\$	260,367	\$	218,556	\$	93,376
	125,524		106,060		34,029
	57,500		59,160		50,881
	10,675		16,175		7,184
	5,000		33,660		-
	-		-		-
	-		-		-
\$	459,066	\$	433,611	\$	185,470

**Narrative**

The Aberdeen City Jail is classified as a 30 day holding facility. Our Jail staff operates a 24/7 jail facility, with an average daily population of 22 prisoners. Our jail has 18 beds which require that some inmates sleep on mattresses on the floor. Inmates sentenced to longer than 30 days are sent to Forks City Jail after serving their initial 30 days in our facility.

Our Corrections staff is currently down 2 positions, (6 CO's to 4 CO's). The Department of Justice grant that paid salaries and benefits for all 6 Corrections Officers for the past 3 years has ended and those costs are now part of the General Fund. Six Corrections Officers had considerably reduced overtime cost that we had seen prior to this grant without sufficient staffing and also increased the safety of our jail facility for the staff and inmates. We are requesting that we be authorized to maintain a staff of 6 Corrections Officers. Due to budget constraints, the budget only reflects funding for 5 Corrections Officers.

**FUND: 001**  
**DEPT: 48**

**General Government**  
**Fire**

*City of Aberdeen*  
*2013 Budget*

**Source of Revenue**

Percent of General Government Revenues

2013 Budget	2012 Budget	2011 Actual
13.2%	13.2%	14.3%

**Uses of Funds**

Salaries & Wages  
Personnel Benefits  
Supplies  
Other Services & Charges  
Capital Outlay  
Interfund Payments  
*Total Use of funds*

\$ 1,157,288	\$ 1,152,468	\$ 1,055,410
396,811	389,604	368,666
39,950	39,100	28,173
160,550	135,150	100,712
-	-	206,032
-	-	26,500
\$ 1,754,599	\$ 1,716,322	\$ 1,785,493

**Narrative**

The mission of the Aberdeen Fire Department is to prevent harm to the public, protect property and the environment through fire suppression, EMS, and prevention efforts, 24 hours per day. In addition to the city coverage, our fire protection service area includes portions of Fire District 10, Stafford Creek Corrections and Bigelow Hill. The department participates in a county-wide mutual aid agreement in which other resources can be requested when necessary.

The department consists of 33 uniformed members, of which 12 are funded out of general fund including members of the administrative staff. We operate out of two fire stations, with one main headquarters located on the north side of the city and one sub station located on the south side.

In addition to fire suppression, the department's responsibilities include providing advanced life support pre-hospital care and transport for the sick and injured. All members are trained to the minimum of emergency medical technician, of which 20 are trained to the paramedic level. The department continues to work closely with Grays Harbor County Emergency Management in providing assistance and input on disaster preparedness issues for the city.

The fire prevention/code enforcement part of our operation includes an assistant chief responsible for fire prevention, plan review, and fire investigation. Having fire service input within the building and planning for new and existing construction projects is a positive step to ensure the life safety needs of the public and our fire department personnel. Public education programs for fire safety have been partially restored for 2012 and 2013. Added revenue from cost recovery for hazardous material spill cleanup is providing some funding to restart this valued program.

The fire budget will see an overall increase of 2.2% in 2013. The increase is attributed to increases in wages and benefits, vehicle operating and maintenance costs, and supplies necessary for fire suppression operations. We continue to be challenged with non sustainable revenue levels that will effect operations in the future. Most line item expenditures have been carried over from the previous year.

All members of the Aberdeen Fire Department are dedicated individuals committed to the team concept, with a priority towards delivering better customer service. The department is a skilled workforce whose mission is to provide for the life safety needs of its public. We will continue to provide our customers quality service, through technology, training and professionalism to the best of our ability.

**FUND: 001**  
**DEPT: 49**

**General Government**  
**911 Call Center**

*City of Aberdeen*  
*2013 Budget*

**Source of Revenue**

Percent of General Government Revenues

2013 Budget	2012 Budget	2011 Actual
1.3%	1.0%	0.9%

**Uses of Funds**

Intergov'n't Emergency 911 Call Center

Intergov'n't telephonic warning

Intergovernmental Emergency Management

*Total Use of funds*

\$ 167,000	\$ 124,246	\$ 110,476
3,800	3,800	-
3,400	3,400	6,800
\$ 174,200	\$ 131,446	\$ 117,276

**Narrative**

This Division accounts for the service fee paid to the Grays Harbor 911 Call Center. The City is also part of an intergovernmental allocation for emergency management services and the telephonic phone system that is administered by Grays Harbor County.

**Source of Funds**

Beginning Cash Balance  
Transfer from General Government  
Miscellaneous  
*Total Source of Funds*

2013 Budget	2012 Budget	2011 Actual
\$ -	\$ -	\$ -
76,900	76,200	80,300
-	-	-
\$ 76,900	\$ 76,200	\$ 80,300

**Uses of Funds**

Salaries  
Supplies  
Other Services & Charges  
Intergov't Services-Timberland Contract  
Capital Outlay  
Ending Cash Balance  
*Total Use of funds*

\$ -	\$ -	\$ -
3,900	3,900	3,367
76,000	72,300	76,285
-	-	-
-	-	-
-	-	-
\$ 79,900	\$ 76,200	\$ 79,652

**Narrative**

The City of Aberdeen is annexed to the Timberland Regional Library (TRL) Intercounty Rural Library District for the sole purpose of collecting the library's levy rate directly from Aberdeen property owners. The voter approved tax replaced the City's Intergov't Regional Contract with TRL beginning in 2009.

The City is the owner of the library facility and site including the landscape and parking areas. The City continues to be responsible for the maintenance and operation of the library from which service is provided by TRL.

The 2013 library budget reflects the maintenance and operation of the library and support for the City appointed Library Board. The library budget includes fees for insurance on the facility and site, janitorial and landscape services, electricity, monitoring services for the fire alarm and elevator, and maintenance services for the fire alarm, elevator, and HVAC system.

2013 proposed special projects include an examination of the library's HVAC system and possible replacement of all units which use the phased out R-22 refrigerant.

**Source of Funds**

Beginning Cash Balance  
 Charges for Services  
 Transfer from Current Expense Fund (001)  
 Transfer from Morrison Park (107)  
 Transfer from Community Center (128)  
 Transfer from Abatement (318)  
 Grants (FEMA)  
 Miscellaneous  
*Total Source of Funds*

<b>2013 Budget</b>	<b>2012 Budget</b>	<b>2011 Actual</b>
\$ 25,000	\$ 50,000	\$ -
34,000	34,000	37,407
945,490	825,000	805,000
11,000	11,000	11,000
2,500	2,500	2,500
500	500	3,160
<b>\$ 1,018,490</b>	<b>\$ 923,000</b>	<b>\$ 859,067</b>

**Uses of Funds**

Salaries & Wages  
 Personnel Benefits  
 Supplies  
 Other Services & Charges  
 Intergovtl Serv/Taxes  
 Reallocated Costs  
 Capital Outlay  
 Interfund - Equipment Rental  
 Ending Cash Balance  
*Total Use of funds*

\$ 508,970	\$ 472,300	\$ 479,782
146,220	135,000	134,984
117,250	97,250	105,447
96,450	93,950	65,774
10,000	10,000	31,969
10,100	12,000	11,979
54,500	7,500	37,251
50,000	70,000	54,319
25,000	25,000	
<b>\$ 1,018,490</b>	<b>\$ 923,000</b>	<b>\$ 921,505</b>

**Narrative****DEPARTMENTAL SERVICES & STRUCTURE:**

Our mission is to provide wholesome, creative and enjoyable recreation opportunities, and to maintain and develop park facilities at the highest standard of quality for all the citizens of Aberdeen.

The Aberdeen Parks & Recreation Department is a full service agency that is responsible for the administration, development, and maintenance of over 240 acres of developed park land and beautification grounds within our city. Of which, 140 acres are considered high use. We also provide over 65 organized recreation programs for our constituents of all ages. The department is staffed by 5 full time employees, and supplemented by a part time staff of over 40, working as recreation leaders and supervisors, umpires, scorekeepers, instructors, and maintenance crews.

Although participation in our adult recreational programs has decreased over the past couple of years, demand for active and passive use of our park facilities as well as for youth programs have increased. This continued growth has placed an even greater demand on our budget. Unfortunately, our budgeted resources have fallen far short of the demand placed upon our ability to provide these much needed services. Therefore, in addition to being forced to rely on grants and donations, we have had to revise some of our fee structures for both youth and adult programs. We are hopeful that these changes will help enable us to provide the same level of quality services and programs for the citizens of Aberdeen as they have experienced in the past.

**DEPARTMENTAL GOALS:**

In order to have a successful Parks and Recreation Program, it should be based on a sound philosophy. This philosophy represents the feelings of the Mayor, the City Council, the Park Board, the Parks & Recreation Director and staff, and the citizens of Aberdeen. With this in mind, the following goals were established to guide the future course of parks and recreation within the City of Aberdeen.

**ADMINISTRATIVE GOALS:**

- Continue to procure grants and donations for park development and extra labor.
- Continue to upgrade the department's safety, play equipment safety, pesticide, and MSDS programs.
- To offer training seminars for all of the department's employees.
- Continue the use of the local paper, radio stations and cable company to promote and inform the citizens of our parks and recreation programs.
- To keep developing the Park Maintenance Management Plan so as to provide an effective and efficient management tool for our employees.
- To remodel and update neighborhood parks to meet the present and future needs of all the citizens of Aberdeen.
- To investigate additional long term funding sources for the Department.

**MAINTENANCE GOALS:**

- Continue to maintain the existing facilities at the highest level possible given the level of funding available.
- Continue to upgrade and renovate parks facilities in an esthetic, safe, and economical way.
- Increase maintenance staff and equipment to meet the present and future demands on the department.
- Continue to work on the remodeling of Sam Benn Park.
- Develop a practice area at the Bishop Athletic Complex.

**RECREATION GOALS:**

- To continue to establish and provide a variety of recreational programs for all the citizens of Aberdeen.
- To encourage and promote a successful working relationship with the Aberdeen School District, Hoquiam Parks and Recreation Department, Grays Harbor College, and community groups for joint recreation programs. Unfortunately, the Hoquiam Parks and Recreation Department has chosen to go a different direction, so our department has picked up some of their activities. We are the last full-time recreation department in all of Grays Harbor County.
- To provide methods for special interest groups to organize and operate their own programs using school and/or park facilities in harmony with the Department's programs.
- Continue to provide special tournaments and programs, which draw tourists and other outside residents to the City.
- Continue to facilitate leadership, in the promotion of recreation through the use of quarterly meetings and joint use agreements, with all recreational agencies in Grays Harbor County.

**PROPOSED BUDGET SUMMARY:**

The 2013 proposed budget projects an 11% increase in funding from the General Fund over 2012. This increase is required because Fund 102 depleted its fund balance with all of the budget cuts over the past couple of years. This funding level does not address our department's extreme need to replace the two full-time maintenance positions that were eliminated in 2003 in addition to the one that was cut during the 1980's.



**Source of Funds**

	<b>2013 Budget</b>	<b>2012 Budget</b>	<b>2011 Actual</b>
Beginning Cash Balance	\$ -	\$ 150,000	\$ -
Motor Vehicle Tax	358,000	358,000	350,086
Intergovernmental Revenues	496,000	509,750	414,466
Charges for Services	20,500	10,500	38,400
Miscellaneous	50,000	500	3,802
Transfer from 405	20,000	90,000	50,000
Transfer from General Government	1,008,850	965,500	956,000
<i>Total Source of Funds</i>	<b>\$ 1,953,350</b>	<b>\$ 2,084,250</b>	<b>\$ 1,812,754</b>

**Uses of Funds**

Salaries & Wages	\$ 849,570	\$ 775,230	\$ 752,738
Personnel Benefits	402,510	364,340	314,688
Supplies	134,400	193,900	195,606
Other Services & Charges	361,120	380,600	385,303
Intergovtl Serv/Taxes		100	-
Reallocated Costs	26,300	29,000	28,749
Transfer Out - 209		24,000	24,000
Capital Outlay	44,000	89,580	73,523
Interfund - Equipment Rental	135,450	227,500	160,193
Ending Cash Balance		-	-
<i>Total Use of funds</i>	<b>\$ 1,953,350</b>	<b>\$ 2,084,250</b>	<b>\$ 1,934,800</b>

**Narrative**

The Street Department has responsibility for the operation and maintenance of the public street infrastructure that consists of the following: streets, alleys, curbs, sidewalks, gutters, culverts, City-owned streetlights, traffic control devices, signals, and pavement markings.

The Stormwater Utility is operated and maintained by Street Department personnel. The storm drainage infrastructure consists of storm drain lines, drainage ditches, pumps, catch basins, inlets, dikes, and tide gates.

Additional duties of the Street Department include paving and patching work for other City departments, roadside vegetation control, street sweeping, and response to weather related roadway problems.

The current budget has been prepared based on available funds and not needs. To meet the long-term asphalt maintenance needs of the City, an additional revenue source is needed. No major projects are included in this request.

If a transportation District is created and funded, a supplemental budget will be submitted to address street improvement projects funded by the District.

**FUND: 105      Arterial Street**

**Source of Funds**

Beginning Cash Balance  
Grants  
Department of Transportation  
Investment Interest & Misc.  
Transfer in - 399  
*Total Source of Funds*

2013 Budget	2012 Budget	2011 Actual
\$ -	\$ 58,000	
		126,415
1,408,000	665,000	
100,000	1,000	428
40,000	75,000	
\$ 1,548,000	\$ 799,000	\$ 126,843

**Uses of Funds**

Capital Outlay  
Ending Cash Balance  
*Total Use of funds*

\$ 1,548,000	\$ 779,000	\$ 34,998
-	20,000	-
\$ 1,548,000	\$ 799,000	\$ 34,998

**Narrative**

Historically, the Arterial Street Fund was primarily financed through a dedicated ½-cent State Gas Tax allocation. In 2005, the special allocation was discontinued by the State and combined with the General Motor Vehicle Fuel Taxes provided to the General Street Fund. This increase to the Street Fund was offset by a corresponding decrease in the General Fund allocation to the Street Fund. Since 2007, revenue from the Real Estate Tax (through Fund 399) and State grants were used to finance this fund. This fund also administers special street grants.

The City has received a \$665,000 grant to do intersection improvement on Wishkah and Heron at M and Jefferson in 2012. That project has been delayed until 2013.

The Grays Harbor Community Foundation will be funding the construction of a significant public art piece at the triangle where Simpson Avenue bends. The project funding will be accounted for through the Arterial Street fund.

The City will also be receiving \$743,000 grant to construct over 200 ADA pedestrian ramps on collector / arterial streets. \$40,000 has been allocated for costs related to sidewalk improvements and ADA ramp construction.

**Source of Funds**

Beginning Cash Balance  
Motor Vehicle Tax (6.92%)  
Transfer from General Government  
Investment Interest  
*Total Source of Funds*

2013 Budget	2012 Budget	2011 Actual
\$ 6,500	\$ 3,500	\$ -
1,200	715	2,837
-	-	-
-	-	-
\$ 7,700	\$ 4,215	\$ 2,837

**Uses of Funds**

Capital Improvements  
Transfers to Morrison Park Fund  
Ending Cash Balance  
*Total Use of funds*

\$ 3,000	\$ 3,000	\$ -
-	-	-
4,700	1,215	-
\$ 7,700	\$ 4,215	\$ -

**Narrative**

The Paths & Trails Fund was established by RCW 47.30.050 and is restricted to, and only for, the use of paths and trails and must be expended within four years of receipt. In previous years, monies from this fund have helped to develop the South Aberdeen Trail, Chehalis River and Morrison Riverfront Park Trails. We are budgeting \$3,000 to pay for informational signs on the Chehalis River Walkway.

**FUND: 107****Morrison Park****City of Aberdeen  
2013 Budget****Source of Funds**

Beginning Cash Balance  
Interest & Other Misc. Revenue  
Pavilion Rent  
*Total Source of Funds*

<b>2013 Budget</b>	<b>2012 Budget</b>	<b>2011 Actual</b>
\$ 12,046	\$ 31,844	\$ -
10	140	159
35,000	31,500	38,947
\$ 47,056	\$ 63,484	\$ 39,106

**Uses of Funds**

Pavilion Operations & Building Improvements  
Park Maintenance  
Transfer to Parks Fund  
Ending Cash Balance  
*Total Use of funds*

\$ 29,116	\$ 27,166	\$ 38,081
-	-	518
11,000	11,000	11,000
6,940	25,318	
\$ 47,056	\$ 63,484	\$ 49,599

**Narrative**

The Morrison Riverfront Park Fund was established as a capital construction fund for revenues received from grants, leases, donations, and other sources to help finance the construction development of this park. We also operate the Log Pavilion and its reserves out of this fund. Our beginning fund balance for 2013 is estimated to be \$12,046. We will be exploring ways to increase this during 2013

**FUND: 112 Insurance Reserve****City of Aberdeen  
2013 Budget****Source of Funds**

Beginning Cash Balance  
Investment Interest  
Insurance Recoveries  
Transfer from General Fund  
*Total Source of Funds*

2013 Budget	2012 Budget	2011 Actual
\$ 540,000	\$ 490,000	\$ -
-	2,000	2,944
-	10,000	18,833
26,500	12,000	72,050
\$ 566,500	\$ 514,000	\$ 93,827

**Uses of Funds**

Claims & Judgments  
Professional Services  
Ending Cash Balance  
*Total Use of funds*

\$ -	\$ -	\$ -
26,500	24,000	23,376
540,000	490,000	-
\$ 566,500	\$ 514,000	\$ 23,376

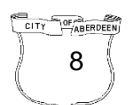
**Narrative**

The Insurance Reserve Fund pays for claims, judgments, investigation, administration, and litigation expenses not covered by insurance.

In recent years, the Fund's sole source of funds has been interest earned on cash investments.

January 1, 1985 the City of Aberdeen joined the Washington Cities Insurance Authority for the purpose of self insuring the city's liability exposure.

During the 2008 budget process a reserve for Police and Fire Pension long term care was established, with a transfer from the General Fund of \$300,000. In accordance with budget policy, the balance of the unspent long term care appropriations will be transferred into this reserve annually. As of December 31, 2011 the balance in this reserve was \$ 540,800.



**Source of Funds**

Beginning Cash Balance  
 Intergovernmental Revenues  
 EMS Availability Fee  
 Ambulance/EMS Aid Fees  
 Investment Interest/Misc.  
 Transfer from General Fund:  
*Total Source of Funds*

<b>2013 Budget</b>	<b>2012 Budget</b>	<b>2011 Actual</b>
\$ 186,000	\$ 136,500	\$ -
104,600	106,338	181,721
1,877,850	1,584,000	1,550,339
1,150,000	1,150,000	1,192,319
-	-	2,155
-	53,000	52,706
<b>\$ 3,318,450</b>	<b>\$ 3,029,838</b>	<b>\$ 2,979,240</b>

**Uses of Funds**

Ending Cash Balance  
 Salaries & Wages  
 Personnel Benefits  
 Supplies  
 Other Services & Charges  
 Reallocated Costs  
 Capital Outlay  
 Transfer Out for 911 Dispatch  
 Interfund- Equipment Rental Reserve  
*Total Use of funds*

\$ 186,000	\$ 2,530	\$ -
2,019,683	1,983,616	1,897,174
719,567	704,692	675,700
88,000	72,500	67,629
176,100	147,000	103,392
50,350	53,000	52,706
-	-	63,934
28,750	16,500	15,000
50,000	50,000	50,000
<b>\$ 3,318,450</b>	<b>\$ 3,029,838</b>	<b>\$ 2,925,535</b>

**Narrative**

In addition to fire suppression and prevention services, the Aberdeen Fire Department operates an advanced life support (ALS) patient transport EMS system. The department operates four ALS medical units and one reserve. Four of these units are located at the headquarters station and one is located at Fire Station 2 in South Aberdeen. All units are staffed or cross staffed by firefighter/medics. In addition to our city, the EMS coverage area includes a vast area of the county including Cosmopolis, Bigelow Hill, Fire Districts 10, 15 and Stafford Creek Corrections.

All Aberdeen Firefighters are trained at a minimum to the emergency medical technician level. Some EMT personnel are trained with additional skills to administer IV solutions and defibrillate. The department currently has 20-trained paramedics. Because our personnel are cross-trained as firefighters and paramedics, the department is able to cross-staff both fire apparatus and medical units to meet operational needs.

The emergency services budget reflects the wages and benefits of 21 firefighters and firefighter/paramedics and a significant portion of the costs associated with our administrative staff. The EMS budget now supports 64% of the overall fire department operation.

For 2013, the EMS operations budget will see a 9.5% increase. The cost of operating an emergency medical response program at an ALS level is significantly higher than a BLS level. The added ALS costs include salary differentials, medical oversight, quality management, continuing education, medical equipment, and medical supplies. The increase is also attributed to increases in wages and benefits and vehicle operation and maintenance costs. Many 2013 line item expenditures are being carried over from the previous year.

We are hopeful the revenue forecast for EMS transport will maintain 2012 levels. It is imperative that our utility fee remains intact, especially if Medicare and Medicaid reimbursement continues to fall short of covering actual costs.

**FUND: 121****Animal Control****City of Aberdeen  
2013 Budget****Source of Funds**

Beginning Cash Balance  
 License fees  
 Intergovernmental Revenues  
 Shelter Fees/Court Fines  
 Transfer from General Fund  
 Interest Income/Donations/Misc.  
*Total Source of Funds*

2013 Budget	2012 Budget	2011 Actual
	\$ -	\$ -
1,000	1,500	1,704
3,800	4,500	3,924
5,200	4,200	4,634
129,660	123,381	118,400
	-	699
\$ 139,660	\$ 133,581	\$ 129,361

**Uses of Funds**

Salaries & Wages  
 Personnel Benefits  
 Supplies  
 Other Services & Charges  
 Capital Outlay  
 Reallocated Costs  
 Interfund Pmts for Services  
 Ending Cash Balance  
*Total Use of funds*

\$ 81,550	\$ 73,294	\$ 74,455
40,060	33,192	27,654
3,500	3,800	2,694
14,550	18,495	8,652
-	-	-
	4,800	4,050
-	-	-
\$ 139,660	\$ 133,581	\$ 117,505

**Narrative**

The Police Department's Patrol Captain manages Animal Control. Animal Control is staffed by one full time Animal Control Officer and one half time Animal Control Custodian. Together they provide services such as apprehension, enforcement, transportation, custody, licensing, care, release/and or disposition of animals referred to the agency by complaint or investigation. The Animal Control Officer also conducts inspections of commercial animal dealers, and refers wild animals to other agencies.

In 2009, due to budget constraints, the City contracted to provide animal control services with the City of Westport.



**FUND: 122****Downtown Parking***City of Aberdeen  
2013 Budget***Source of Funds**

Beginning Cash Balance  
Parking Infraction Fees  
Business Improvement District Assessment  
Interest Income  
Transfer from General Fund  
*Total Source of Funds*

2013 Budget	2012 Budget	2011 Actual
10,000	9,000	9,490
6,000	-	7,210
		43
53,070	57,439	55,455
\$ 69,070	\$ 66,439	\$ 72,198

**Uses of Funds**

Salaries & Wages  
Personnel Benefits  
Supplies  
Reallocated Costs  
Ending Cash Balance  
*Total Use of funds*

\$ 46,090	\$ 45,548	\$ 43,548
18,455	18,491	16,321
2,500	1,200	1,431
2,025	1,200	2,396
\$ 69,070	\$ 66,439	\$ 63,696

**Narrative**

One Parking Enforcement Officer patrols the city streets, enforcing parking violations and responding to parking complaints throughout our city.

**FUND: 123****Police Canine Program****City of Aberdeen  
2013 Budget****Source of Funds**

Beginning Cash Balance  
Donations  
Transfer from Current Expense Fund (001)  
Interest Income  
*Total Source of Funds*

2013 Budget	2012 Budget	2011 Actual
\$ 5,000	\$ 24,295	\$ -
15,000	-	-
5,620		-
		-
\$ 25,620	\$ 24,295	\$ -

**Uses of Funds**

Salaries & Wages  
Personnel Benefits  
Supplies  
Other Services & Charges  
Ending Cash Balance  
*Total Use of funds*

\$ 8,000	\$ 8,000	\$ 8,061
2,970	2,640	2,802
900	900	695
13,750	12,360	8,830
-	395	-
\$ 25,620	\$ 24,295	\$ 20,388

**Narrative**

In 2009 Fund 123 was created to separately account for the Canine Unit. The Department obtained private funding to ensure stability of the Canine Program. This funding will provide for maintenance of the canine vehicle and ongoing care and maintenance of the dog. Officer specialty pay as it relates to the care of the animal is included in this Fund.

**FUND: 125      Museum****City of Aberdeen  
2013 Budget****Source of Funds**

Beginning Cash Balance  
Transfer from General Fund  
Investment Interest & Donations  
*Total Source of Funds*

2013 Budget	2012 Budget	2011 Actual
\$ 6,713	\$ 1,000	\$ -
23,000	26,600	15,000
-	-	-
\$ 29,713	\$ 27,600	\$ 15,000

**Uses of Funds**

Supplies  
Other Services & Charges  
Ending Cash Balance  
*Total Use of funds*

\$ 500	\$ -	\$ 52
23,600	27,600	16,211
5,613	-	-
\$ 29,713	\$ 27,600	\$ 16,263

**Narrative**

The City provides \$23,000 towards the operations of the Museum, as well as some phone expenses.

**Source of Funds**

Beginning Cash Balance  
Grants & Loans  
Rent, Lease & Interest Income  
*Total Source of Funds*

2013 Budget	2012 Budget	2011 Actual
\$ 45,209	\$ 30,000	\$ -
	-	-
103,600	104,000	91,464
\$ 148,809	\$ 134,000	\$ 91,464

**Uses of Funds**

Supplies  
Other Services & Charges  
Debt Service  
Transfer to Parks Fund (102)  
Ending Cash Balance  
*Total Use of funds*

\$ 200.00	\$ 200.00	\$ 215.00
78,780	77,559	78,504
30,500	24,000	-
2,500	2,500	2,500
36,829	29,741	
\$ 148,809	\$ 134,000	\$ 81,219

**Narrative**

The Community Service Center budget reflects the maintenance and operation of the Community Center Building, Annex Building and parking lots. The building serves the following agencies and groups:

- 1) Coastal Community Action Program
- 2) Aberdeen Museum
- 3) Aberdeen Senior Citizens Center
- 4) Aberdeen Food Bank

Rents from these organizations enable this fund to be self-supporting as well as to help modernize the facility.

Our beginning fund balance for 2013 is estimated to be \$45,209.

During 2012, the heating system was replaced in the building financed through a fifteen year interfund loan of \$328,018. The 2013 budget includes a payment of \$30,500 toward this loan.

**FUND: 132****Recreational Sports  
Programs****City of Aberdeen  
2013 Budget****Source of Funds**

Beginning Cash Balance  
Program Fees  
Investment Income & Misc.  
Transfers In  
*Total Source of Funds*

2013 Budget	2012 Budget	2011 Actual
\$ 159,902	\$ 153,360	\$ -
62,743	78,528	59,870
14,729	14,254	21,409
22,000	22,000	22,302
\$ 259,374	\$ 268,142	\$ 103,581

**Uses of Funds**

Program Costs  
Ending Cash Balance  
*Total Use of funds*

\$ 141,151	\$ 124,863	\$ 103,943
118,223	143,279	-
\$ 259,374	\$ 268,142	\$ 103,943

**Narrative**

The Parks & Recreation Department established this fund in October of 1993, by request of the State Auditors, to provide a means of financial control over the many recreational sports programs administered.

This fund contains over fifty individual and sub-programs that cover all of our youth and adult recreational programs. These programs serve over 15,000 participants each year.

Team or individual participant fees are collected at the beginning of each program and then are distributed as services are rendered.

**Source of Funds**

Beginning Cash Balance  
Forfeiture Income  
Grants & Intergovernmental Revenue  
Investment Income/Misc./Firing Range  
*Total Source of Funds*

2013 Budget	2012 Budget	2011 Actual
\$ 112,000	\$ -	\$ -
-	-	12,843
217,200	130,500	305,511
18,000	18,000	19,125
\$ 347,200	\$ 148,500	\$ 337,479

**Uses of Funds**

Drug Forfeitures  
Firing Range  
Drug Task Force  
Ending Cash Balance  
*Total Use of funds*

\$ 90,000	\$ -	\$ 14,954
40,000	18,000	7,636
217,200	130,500	279,469
-	-	-
\$ 347,200	\$ 148,500	\$ 302,059

**Narrative**

The use of the Drug Enforcement Fund comes from three sources of dedicated revenues.

- 1) Drug related asset forfeitures and court ordered payments from persons convicted of drug trafficking offenses.
- 2) Federal /State aid to the countywide Drug Task Force.
- 3) Revenue from outside law enforcement agencies for use of the Police Department Firearms Range.

**FUND: 206****2011 Refunding Bond  
Redemption Fund****City of Aberdeen  
2013 Budget****Source of Funds**

Beginning Cash Balance  
Taxes  
Investment Interest  
Transfer In  
*Total Source of Funds*

2013 Budget	2012 Budget	2011 Actual
\$ 30,000	\$ 75,000	\$ -
50,000	360,000	357,587
		345
\$ 80,000	\$ 435,000	\$ 357,932

**Uses of Funds**

Debt Service - Principal  
Debt Service - Interest  
Other Services & Charges  
Ending Cash Balance  
*Total Use of funds*

\$ 67,100	\$ 375,000	\$ 401,912
11,600	60,000	31,944
1,300		302
\$ 80,000	\$ 435,000	\$ 434,158

**Narrative**

The 2001 Fire/Refund Bond Redemption Fund services the debt on General Obligation (property tax supported) bonds.

In 2000 the voters of Aberdeen approved the issuance of \$1,100,000 of General Obligation bonds for the purpose of purchasing two fire trucks.

The remaining \$3,225,000 was used to retire the Fry Creek/Southside Dike Bond Fund (Fund 202) and the 1993A Southside Dike and Aberdeen Fire Station Bond Fund (Fund 203) maturing after 2003.

As of December 31, 2012, the principal value of the outstanding bonds are \$ 579,483.





**FUND: 301****CDBG****City of Aberdeen  
2013 Budget****Source of Funds**

Beginning Cash Balance

Federal Grant

Misc Revenue

*Total Source of Funds*

2013 Budget	2012 Budget	2011 Actual
-	20,000	\$ - 361,649 227
\$ -	\$ 20,000	\$ 361,876

**Uses of Funds**

Neighborhood Stabilization Program

Intergov't Neighborworks Grant

Development

Ending Cash Balance

*Total Use of funds*

\$ -	\$ 20,000	\$ 102,810
-	-	193,106
\$ -	\$ 20,000	\$ 295,916

**Narrative**

Fund 301 was established to account for State/Federal grant monies received and subsequently passed through to subrecipients.

The Neighborhood Stabilization Program was completed in 2012. The program benefited low to moderate income households with assistance in purchasing, and rehabilitating foreclosed homes.

The Neighborworks Grant program was completed in 2011 and was a state funded program to assist low to moderate income households with rehabilitation loans for to severe storm damage repairs.

**Source of Funds**

Beginning Cash Balance  
Charges for Services  
Investment Interest  
Downtown Facade Improvement Program  
*Total Source of Funds*

<b>2013 Budget</b>	<b>2012 Budget</b>	<b>2011 Actual</b>
\$ 188,000	\$ 184,572	\$ -
150	50	
200	200	1,098
3,000		-
<b>\$ 191,350</b>	<b>\$ 184,822</b>	<b>\$ 1,098</b>

**Uses of Funds**

Low Interest Loan Program  
Ending Cash Balance  
*Total Use of funds*

\$ 15,000	\$ 10,000	\$ -
176,350	174,822	-
<b>\$ 191,350</b>	<b>\$ 184,822</b>	<b>\$ -</b>

**Narrative**

The Urban Development Action Grant (UDAG) Fund was originally a capital construction fund for the Boone/Huntley Street improvements. Revenues came from a \$500,000 HUD grant and a \$100,000 loan from the Department of Commerce and Economic Development. The funds are being used as a revolving loan fund to aid in economic development projects.

The Downtown Facade Improvement Program was designed to assist downtown businesses in exterior building improvements. UDAG money has been used in the form of low interest loans not to exceed \$5,000 per business.

**FUND: 303****Hotel/Motel****City of Aberdeen  
2013 Budget****Source of Funds**

Beginning Cash Balance  
Hotel/Motel Tax  
Investment Interest  
Donations/Loan Payments  
*Total Source of Funds*

2013 Budget	2012 Budget	2011 Actual
\$ -	\$ 84,524	\$ -
60,000	60,000	66,189
-	150	423
\$ 60,000	\$ 144,674	\$ 66,612

**Uses of Funds**

Community Projects  
Transfer to Recreational Program Fund (132)  
Ending Cash Balance  
*Total Use of funds*

\$ 38,000	\$ 40,000	\$ 30,173
22,000	22,000	\$ 22,302
-	82,674	
\$ 60,000	\$ 144,674	\$ 52,475

**Narrative**

The Hotel/Motel Fund was created in 1974 by Ordinance No. 5162. This fund can only be used for designated purposes, as outline in the State RCW's. Currently the funds are to be used for projects that promote tourism. The City has a Hotel/Motel Board that reviews formal applications for funding to determine compliance with the laws & regulations. Recomendations for funding are made for City Council approval.

**FUND: 305****DEPT. OF JUSTICE GRANT***City of Aberdeen  
2013 Budget***Source of Funds**

Beginning Cash Balance  
Byrne Justice Assistance  
Dept. of Justice COPS Grant  
Investment Interest  
Transfer from General Fund  
*Total Source of Funds*

2013 Budget	2012 Budget	2011 Actual
\$ -	\$ -	\$ -
-	-	14,165
164,300	-	317,011
-	-	-
-	125,900	-
\$ 164,300	\$ 125,900	\$ 331,176

**Uses of Funds**

Salaries & Wages  
Benefits Budget  
Supplies/Equipment  
Ending Cash Balance  
*Total Use of funds*

\$ 120,785	\$ 82,500	\$ 199,220
43,515	43,400	103,934
-	-	14,165
-	-	-
\$ 164,300	\$ 125,900	\$ 317,319

**Narrative**

This fund was established in 2009 to account for receipts from the Department of Justice for two Federal Grant programs.

The first grant award was for \$30,000, and was used for technology improvements in the Police Department. The grant was closed out during 2011.

The second grant program provided funding for two additional Corrections Officers for the Municipal Jail. The amount budgeted in 2012 represents the costs of salary & benefit for the two additional Correction Officers. The grant paid for two new positions for two years with the restriction that the City fund these positions in the third year. The City completed the required third year funding during 2012.

The City secured a Department of Justice COPS grant in 2011. The Grant pays for two patrol officers salary and benefits for three years. Drawdowns did not occur on this grant until January of 2012. The grant continues through 2013.

**FUND: 318****Abatement****City of Aberdeen  
2013 Budget****Source of Funds**

Beginning Cash Balance  
 Abatement Charges  
 Intergovernmental Revenue  
 Transfer from General Government  
 Transfer from Garbage Fund  
 Investment Interest/Donations/Misc.  
 Sale of Assets  
*Total Source of Funds*

2013 Budget	2012 Budget	2011 Actual
\$ 360,000	\$ 430,000	\$ -
6,000	2,000	9,242
		-
60,000	60,000	60,000
500	2,000	2,883
\$ 426,500	\$ 494,000	\$ 72,125

**Uses of Funds**

Salaries & Wages  
 Personnel Benefits  
 Supplies  
 Repairs, Maintenance & Services  
 Intergovernmental Services  
 Nuisance Abatements  
 Building Abatements  
 Interfund Payments  
 Transfers  
 Capital Outlay  
 Ending Cash Balance  
*Total Use of funds*

\$ 36,850	\$ 34,740	\$ 46,795
12,600	11,200	11,903
2,500	2,500	423
5,550	5,450	2,979
-	-	-
13,500	13,500	8,207
-	10,000	44,728
2,500	4,000	5,283
353,000	412,610	-
\$ 426,500	\$ 494,000	\$ 120,318

**Narrative**

This fund allows the Planning, Building, and Code Enforcement divisions to continue the Council's goal of restoring or removing unkempt buildings, as well as responding to and resolving nuisance complaints.

50% of the Code Compliance Officer's salary & benefits are captured in this fund.

**FUND: 320****Public Buildings  
Improvement***City of Aberdeen  
2013 Budget***Source of Funds**

	<b>2013 Budget</b>	<b>2012 Budget</b>	<b>2011 Actual</b>
Beginning Cash Balance	\$ -	\$ -	\$ -
Investment Interest, Misc. Income	-	3,050	28,122
Donations			13,500
Grant Income			95,750
Transfer from Parks Fund 102	52,000		28,043
Transfer from General Fund			86,500
Transfers from Capital Improvement Fund 399		135,000	90,000
<i>Total Source of Funds</i>	<b>\$ 52,000</b>	<b>\$ 138,050</b>	<b>\$ 341,915</b>

**Uses of Funds**

Library Projects	\$ -	\$ -	\$ 9,448
Parks Projects	52,000	-	194,558
Police Department Improvements	-	135,000	693,760
Debt Payment	-	3,050	3,000
Ending Cash Balance	-	-	-
<i>Total Use of funds</i>	<b>\$ 52,000</b>	<b>\$ 138,050</b>	<b>\$ 900,766</b>

**Narrative**

The Public Building Improvement Fund was created to match excess bond redemption funds to purposes compatible with the original bond issue. Money left over after redeeming the City Hall, Main Fire Station, Library, and the South Aberdeen Fire Station bonds may only be used for capital improvements to those facilities. It may not be used for either operations or maintenance, neither of which were included in the original bond covenants.

2011 expenditures were for the Sam Benn Park playground remodel \$115,523, Pioneer Park lighting project \$79,035, Library facility high traffic improvements \$9,448, and the Aberdeen Walkway CERB loan payments of \$3,050. During 2011, the Timberland Regional Library contributed an additional \$25,000 towards the library facility high traffic improvements project. This brings the total available for this project to \$57,700.

The 2013 park projects consists of fencing improvements to Pioneer Park for \$27,000, and improvements to Sam Benn Park for \$25,000.

**FUND: 350****Utility Construction****City of Aberdeen  
2013 Budget****Source of Funds**

Beginning Cash Balance  
Intergovernmental  
Interest Income  
Transfer in from Fund 413  
*Total Source of Funds*

2013 Budget	2012 Budget	2011 Actual
\$ 257,000	\$ 212,000	\$ -
-	-	42,192
4,000	2,000	1,410
150,000	173,000	
\$ 411,000	\$ 387,000	\$ 43,602

**Uses of Funds**

Sewer Plant Improvements  
Ending Cash Balance  
*Total Use of funds*

\$ 411,000	\$ 387,000	\$ 20,776
-	-	-
\$ 411,000	\$ 387,000	\$ 20,776

**Narrative**

This fund has been created to account for major utility construction projects.

Money currently in the fund originated from sewer hook-up fees paid by Stafford Creek Correctional Center and was to be used for sewer capital improvement projects. Money in this fund will be available to make improvements identified in the Comprehensive Sewage Facilities Plan.

The major project planned for 2013 is the replacement of the existing Waste Water Treatment Plant outfall system. The City will be seeking a Public Works Trust Fund Loan for that project. Once the final design and cost estimates are completed and the loan secured, a supplemental budget will be submitted to address the actual costs.



**FUND: 399      Capital Improvement Fund****City of Aberdeen  
2013 Budget****Source of Funds**

Beginning Cash Balance  
Real Estate Sale/Use Tax  
Oper Transfers/Interest Income  
*Total Source of Funds*

2013 Budget	2012 Budget	2011 Actual
\$ -	\$ 150,000	\$ -
66,000	60,000	46,614
-	-	478
\$ 66,000	\$ 210,000	\$ 47,092

**Uses of Funds**

Stormwater Plan  
Transfer to Arterial Street Fund  
Transfer to Public Buildings Fund  
Ending Cash Balance  
*Total Use of funds*

\$ -	\$ -	\$ -
40,000	75,000	90,000
-	135,000	-
26,000	-	-
\$ 66,000	\$ 210,000	\$ 90,000

**Narrative**

This Fund is utilized to account for money received through the Real Estate Excise Tax that must be used for capital improvement projects.

Due to the downturn in the economy, the amount of Real Estate Excise Tax collected in 2012 will be below the historic amounts. This same trend is expected for 2013.

A portion of the revenue in the fund will be transferred to the arterial street fund and used to pay for concrete for sidewalk and ADA improvements.

**FUND: 401****Garbage****City of Aberdeen  
2013 Budget****Source of Funds**

Beginning Cash Balance  
Charges for Services  
Investment Interest  
*Total Source of Funds*

2013 Budget	2012 Budget	2011 Actual
\$ 170,000	\$ 160,000	
1,504,000	1,475,000	1,456,265
2,000	2,000	920
\$ 1,676,000	\$ 1,637,000	\$ 1,457,185

**Uses of Funds**

Waste Disposal  
Salaries & Wages  
Benefits  
Taxes & Misc.  
Reallocated Cost  
Transfer Out - Abatement Fund  
Ending Cash Balance  
*Total Use of funds*

\$ 1,315,000	\$ 1,290,000	\$ 1,269,260
4,590	4,330	3,838
1,390	1,380	1,179
77,290	74,000	79,948
40,850	31,800	31,800
60,000	60,000	60,000
176,880	175,490	-
\$ 1,676,000	\$ 1,637,000	\$ 1,446,025

**Narrative**

Fund 401, Garbage, is an independent utility fund that provides for pickup and disposal of garbage and other solid waste generated within the City. The City administers the billing function through the Finance Department and contracts actual operations (pickup and disposal) with Aberdeen Sanitation.

Included in this budget are a small percentage of Public Works administrative salaries, Spring Cleanup costs, and \$60,000 of nuisance abatement costs. The revenue projection is based on the current revenue rates plus an anticipated rate increase of 2%. The actual rate increase will be determined by provision of the service contract.

The current service contract expires in June of 2013.

**FUND: 403****Sewer Utility****City of Aberdeen  
2013 Budget**

	<b>2013 Budget</b>	<b>2012 Budget</b>	<b>2011 Actual</b>
<b><u>Source of Funds</u></b>			
Beginning Cash Balance	\$ 232,560	\$ 750,000	\$ -
Charges for Services	3,803,000	3,335,000	3,339,467
Investment Interest	1,000	28,000	6,641
Misc. Revenues	25,000	-	25,540
Transfer from Sewer Reserve Fund		-	-
<i>Total Source of Funds</i>	<b>\$ 4,061,560</b>	<b>\$ 4,113,000</b>	<b>\$ 3,371,648</b>
<b><u>Uses of Funds</u></b>			
Salaries & Wages	\$ 1,161,220	\$ 1,153,940	\$ 1,083,773
Personnel Benefits	473,110	493,590	422,660
Supplies	397,500	441,900	499,090
Other Services & Charges	747,100	763,200	665,391
Intergovernmental Services	297,000	257,000	656,391
Reallocated Cost	151,990	146,200	146,136
Capital Outlay	185,000	170,000	120,137
Debt Service	372,270	374,041	-
Interfund Payments	82,500	80,500	81,521
Ending Cash Balance	193,870	232,629	-
<i>Total Use of funds</i>	<b>\$ 4,061,560</b>	<b>\$ 4,113,000</b>	<b>\$ 3,675,099</b>

**Narrative**

The Sewer Department is responsible for the collection of wastewater in the City of Aberdeen and from the Stafford Creek Correctional Center. The treatment plant treats wastewater from Aberdeen, Cosmopolis, and the Stafford Creek Correctional Center.

The Sewer Department operates, services, and maintains over 85 miles of sewage collection system, 6,600 services for residential, commercial, and business units, and 16 sewage-pumping stations. Employees service and maintain the sewage collection system. Their major work categories include collection system maintenance, construction, inspection, and in filtration/inflow reduction.

Employees perform a variety of tasks in the operation and maintenance of the wastewater treatment plant. Their major work categories include routine operation, laboratory, solids handling, maintenance, and sewage pumping.

The budget was based on utilizing reserves with no increase in rates. A future rate increase will be requested in the later part of 2012 in order to balance revenues and expenses for 2013.

In addition to normal operation and maintenance the outfall pipeline for the treatment plant needs to be replaced. It has been about five years since the last rate adjustment and during the intervening years the City has made budget cuts and use reserves to balance the budget. The current budget is lower than last year but still requires a 15% rate increase to balance revenue and expenditures.

**FUND: 404      Water Utility****City of Aberdeen  
2013 Budget****Source of Funds**

	<b>2013 Budget</b>	<b>2012 Budget</b>	<b>2011 Actual</b>
Beginning Cash Balance	\$ 200,000	\$ 350,000	\$ -
Charges for Services	3,562,000	3,405,000	3,446,869
Grants	-	-	-
Interest	3,000	1,000	3,153
Miscellaneous	16,500	5,000	40,114
Transfer from Water Reserve Fund	700,000	500,000	400,000
Transfer from General Fund	-	-	17,744
Timber Sales	-	-	-
<i>Total Source of Funds</i>	<b>\$ 4,481,500</b>	<b>\$ 4,261,000</b>	<b>\$ 3,907,880</b>

**Uses of Funds**

Salaries & Wages	\$ 1,189,890	\$ 1,162,350	\$ 1,131,022
Personnel Benefits	521,640	526,760	470,097
Supplies	390,500	409,500	547,549
Other Services & Charges	668,000	636,400	637,426
Intergovernmental Services	338,000	315,000	324,789
Reallocated Cost	156,020	195,000	194,728
Capital Outlay	137,000	32,000	215,300
Debt Service & Reserve Transfers	771,140	778,125	906,847
Interfund Payments	111,500	113,000	133,842
Ending Cash Balance	197,810	92,865	-
<i>Total Use of funds</i>	<b>\$ 4,481,500</b>	<b>\$ 4,261,000</b>	<b>\$ 4,561,600</b>

**Narrative**

The Water Utility exists for the purpose of supplying a safe and dependable supply of domestic and fire protection water to the citizens of Aberdeen, Junction City, Wishkah Valley, Cosmopolis, and the Stafford Creek Correctional Center. The water supply is obtained from the surface waters of the upper Wishkah Watershed. The City operates a storage reservoir and transmission line to transfer water from the watershed to its water filtration plant.

A new membrane filtration system was placed in operation in July 2000. This new system also includes provisions for fluoridation and corrosion control. The new plant insures a safe supply of potable water and problems with turbidity during major storm events have been eliminated.

Although there are some pipe replacement projects planned for next year, the emphasis will be on normal operation and maintenance of the water system and replacing the water meters.

In accordance with State requirements, the City has completed an update of its Water Comprehensive Improvement Plan.

For the last six years expenditures have exceeded revenues and reserves were used to balance the budget. It is planned to continue using funds from the water reserve fund and harvesting some timber. Even with that action this budget is based on a 5% increase and an anticipated minimum 5% rate increase the following year.

**Source of Funds**

Beginning Cash Balance  
 Charges for Services  
 State Grants  
 Investment Interest  
 Transfers  
*Total Source of Funds*

2013 Budget	2012 Budget	2011 Actual
\$ 26,840	\$ -	\$ -
486,000	450,000	447,775
90,000	90,000	50,000
-	750	138
-	-	-
<b>\$ 602,840</b>	<b>\$ 540,750</b>	<b>\$ 497,913</b>

**Uses of Funds**

Operating costs - Interfund Payments  
 Intergovernmental Serv. & Taxes  
 Reallocated Cost  
 Operating Transfers  
 Capital Outlay  
 Ending Cash Balance  
*Total Use of funds*

\$ 496,000	\$ 429,750	\$ 414,466
21,000	21,000	16,704
5,840	-	-
20,000	90,000	50,000
60,000	-	-
-	-	-
<b>\$ 602,840</b>	<b>\$ 540,750</b>	<b>\$ 481,170</b>

**Narrative**

Stormwater services are performed by employees within the Street Department with the costs being funded by a combination of Stormwater Utility assessments and general Street funds.

Stormwater infrastructure to be maintained include ditches, pipes, manholes, catch basins, pump stations, dikes and tide gates. The major emphasis this year will be on proper operation of the pumping stations, eliminating small drainage problems that have been identified, and continuing a program of routine cleaning of catch basins and storm drain lines.

This year the City will be required to be in compliance with the new EPA Phase II Stormwater Regulations. The implementation of the EPA Phase II Regulations will result in an undetermined cost increase to run the utility. We have a State grant to assist us in becoming compliant with the new regulations.

FEMA has required that the City go through a process to have the South Side Dike "certified". There may be a cost associated with accomplishing this. The dike must meet standards that go beyond those in place at the time the dike was constructed.

The 2013 budget was prepared based on a 8% rate increase. The inflationary changes since the last rate increase have been about 8%. The City has avoided rate increases by using reserves and absorbing a portion of the storm water costs by the street fund. The proposed budget and rate increase covers about 88% of the storm drain costs. The remaining costs are absorbed by the street fund.

**FUND: 407      Industrial Water****City of Aberdeen  
2013 Budget****Source of Funds**

Beginning Cash Balance  
Miscellaneous Revenue  
Investment Interest  
Water Sales  
Transfer from Industrial Water Reserve  
*Total Source of Funds*

2013 Budget	2012 Budget	2011 Actual
\$ 950,000	\$ 1,150,000	\$ -
-	-	829
17,000	17,000	8,443
250,000	250,000	203,173
-	-	-
\$ 1,217,000	\$ 1,417,000	\$ 212,445

**Uses of Funds**

Salaries & Wages  
Personnel Benefits  
Supplies  
Other Services & Charges  
Intergovtl Serv. & Taxes  
Reallocated Cost  
Capital Outlay  
Debt Service  
Transfer to Fund 209  
Ending Cash Balance  
*Total Use of funds*

\$ 77,120	\$ 74,610	\$ 84,061
33,740	34,150	36,449
19,000	18,000	19,904
26,800	25,500	163,194
9,170	6,200	10,361
2,030	5,000	4,791
30,000	30,000	85,760
13,000	13,000	6,219
34,920	34,915	34,915
971,220	1,175,625	-
\$ 1,217,000	\$ 1,417,000	\$ 445,654

**Narrative**

The industrial water system provides industrial grade water from the Wynoochee River. The system consists of an intact structure and facility on the Wynoochee River, a tunnel to Lake Aberdeen, Lake Aberdeen, and distribution piping.

The budget, as submitted, includes nominal operation and maintenance and some minor capital improvements at the Headworks.

The revenues shown represent the current status in which the Paper Mill and the Pulp Mill are in operation

**FUND: 413****Sewer Cumulative  
Reserve***City of Aberdeen  
2013 Budget***Source of Funds**

Beginning Cash Balance  
Investment Interest  
Transfer from Fund 350  
*Total Source of Funds*

2013 Budget	2012 Budget	2011 Actual
\$ 169,000	\$ 173,000	\$ -
		4,048
		-
\$ 169,000	\$ 173,000	\$ 4,048

**Uses of Funds**

Transfer  
Other Services & Charges  
Ending Cash Balance  
*Total Use of funds*

\$ 150,000	\$ 173,000	\$ -
-		\$ 775
19,000	-	-
\$ 169,000	\$ 173,000	\$ 775

**Narrative**

The Sewer Cumulative Reserve Fund is a branch of the Sewer Utility Fund. The purpose is to accumulate cash from the Sewer Fund for capital improvements and unexpected operation or maintenance expenses.

The full amount of the reserve has been allocated for transfer to the Utility Construction Fund to help fund the replacement of the existing wastewater treatment outfall system.



**FUND: 414****Water Cumulative  
Reserve****City of Aberdeen  
2013 Budget****Source of Funds**

Beginning Cash Balance  
Investment Interest  
Timber Sales  
Transfer from Water Fund 404  
*Total Source of Funds*

2013 Budget	2012 Budget	2011 Actual
\$ 1,815,000	\$ 2,294,000	\$ -
25,000	24,000	17,622
500,000		125,000
\$ 2,340,000	\$ 2,318,000	\$ 142,622

**Uses of Funds**

Transfer to Water Fund 404  
Ending Cash Balance  
*Total Use of funds*

\$ 700,000	\$ 500,000	\$ 400,000
1,640,000	1,818,000	-
\$ 2,340,000	\$ 2,318,000	\$ 400,000

**Narrative**

The Water Cumulative Reserve Fund is a branch of the Water Utility Fund. The purpose is to accumulate cash from the Water Fund and timber sales for capital improvements, bond and loan payments, and unexpected operation and maintenance expenses.

Proceed from the sale of watershed timber have been deposited into this fund. A timber sale is planned for 2013.

Transfers will be made from this fund to the Water Fund 404.

**FUND: 417****Industrial Water  
Cumulative Reserve****City of Aberdeen  
2013 Budget****Source of Funds**

Beginning Cash Balance  
Investment Interest  
Transfer from Ind. Water Fund  
*Total Source of Funds*

2013 Budget	2012 Budget	2011 Actual
\$ 947,000	\$ 937,000	\$ -
15,000	14,000	5,704
-	-	-
\$ 962,000	\$ 951,000	\$ 5,704

**Uses of Funds**

Transfer to Fund 407-Ind. Water fund  
Ending Cash Balance  
*Total Use of funds*

\$ -	\$ -	\$ -
962,000	951,000	-
\$ 962,000	\$ 951,000	\$ -

**Narrative**

The Industrial Water Reserve Fund was established to provide a separate account for funds that would be available to make debt service payments if required and fund future improvements to the supply and distribution system upstream of the Lake Aberdeen outlet.

No expenditures are anticipated from this fund this year.

The funds in this account came from a water rights sale years ago to energy projects at Satsop and not from water sale revenue.

**FUND: 501      Equipment Rental  
Operations**

*City of Aberdeen  
2013 Budget*

**Source of Funds**

Beginning Cash Balance  
Interfund Charges for Services  
Miscellaneous  
Transfer from General Government  
*Total Source of Funds*

2013 Budget	2012 Budget	2011 Actual
\$ -	\$ 26,500	\$ -
268,910	399,000	404,340
159,635	32,500	36,017
	4,800	-
\$ 428,545	\$ 462,800	\$ 440,357

**Uses of Funds**

Salaries & Wages  
Personnel benefits  
Supplies  
Other Services & Charges  
Capital Outlay  
Interfund Payments for Services  
Reallocated Cost  
Ending Cash Balance  
*Total Use of funds*

\$ 107,110	\$ 135,800	\$ 134,881
53,230	63,000	55,386
189,000	190,000	185,643
75,160	69,200	57,019
-	-	-
-	-	-
4,045	4,800	4,791
-	-	-
\$ 428,545	\$ 462,800	\$ 437,720

**Narrative**

The Equipment Rental Funds were established by the City Council "to be used as revolving funds to be expended for salaries, wages, and operations required for the repair, replacement, purchase, and operation of all self-propelled motor vehicles, equipment, and all other equipment designated by the various department heads of the City of Aberdeen."

The Equipment Rental Operating Fund (501) assumes responsibility for the maintenance and operation of equipment described above (all departments except Police and Fire). Departments are billed in order to pay the salaries and wages, materials, overhead, and other costs necessary to operate and maintain all motor vehicle equipment.

The Fund subcontracts labor from the Street/Electrical Fund for radio system maintenance and from the Water Fund for some mechanical labor. The current budget is based on the existing operation model.

This budget is based on a staff reduction in the department by having one employee split his time between equipment rental and the street department.

**FUND: 502****Equipment Rental  
Reserve***City of Aberdeen  
2013 Budget***Source of Funds**

Beginning Cash Balance  
Investment/Interfund Loan Interest  
Insurance Recoveries  
Reserve Deposits  
Principal Payment - Interfund Loan(s)  
Sale of Assets  
*Total Source of Funds*

2013 Budget	2012 Budget	2011 Actual
\$ 2,200,000	\$ 2,237,000	\$ -
	-	15,268
	-	-
70,000	257,000	127,150
	-	-
	-	24,918
\$ 2,270,000	\$ 2,494,000	\$ 167,336

**Uses of Funds**

Vehicle Repairs  
Capital Outlay  
Ending Cash Balance  
*Total Use of funds*

\$ -	\$ -	\$ 11,396
313,500	82,000	421,816
1,956,500	2,412,000	-
\$ 2,270,000	\$ 2,494,000	\$ 433,212

**Narrative**

The Equipment Rental Reserve Fund is charged with providing sufficient monies to cover the cost of purchasing new vehicles and equipment, by adding to the fleet or replacing worn-out or obsolete items. Departments contribute amounts felt to be adequate to build their reserves so funds will be available when the purchase is necessary, thereby preventing financial hardship on the department. Monies derived from sales of vehicles and equipment are also included in this fund.

Replacement of vehicles and equipment is based on economy of operation, safety, and reliability, rather than simply on age and mileage. Vehicles that are purchased or replaced and not specifically listed in the budget are submitted for review on an "as needed" basis.

In addition to reserves on individual equipment, radio equipment reserves for replacement are pooled from all departments, except for Police.

All vehicles and equipment over \$25,000 are insured through the Washington Cities Insurance Authority (WCIA). The City provides self-insurance for coverage of vehicles and equipment not qualified for the WCIA coverage.

2013 Replacement are scheduled for the following:

EMS--Ambulance & truck replacement for \$ 253,500  
Water Dept. vehicle replacement for \$ 60,000

**FUND: 611****Fire Pension****City of Aberdeen  
2013 Budget****Source of Funds**

Beginning Cash Balance
Property Taxes
Fire Insurance Premium Tax
Investment Interest
Miscellaneous Revenue
Transfer from General Government
<i>Total Source of Funds</i>

<b>2013 Budget</b>	<b>2012 Budget</b>	<b>2011 Actual</b>
\$ 70,000	\$ 140,000	\$ -
214,000	210,500	207,984
29,000	30,855	30,975
-	-	1,184
-	-	-
654,000	599,145	637,800
<b>\$ 967,000</b>	<b>\$ 980,500</b>	<b>\$ 877,943</b>

**Uses of Funds**

Medical Insurance
Medical Services
City Pension
Miscellaneous
Transfers
Ending Cash Balance
<i>Total Use of funds</i>

\$ 526,000	\$ 576,000	\$ 509,960
237,000	212,500	157,900
203,000	192,000	183,286
1,000		-
-	-	-
<b>\$ 967,000</b>	<b>\$ 980,500</b>	<b>\$ 851,146</b>

**Narrative**

The Fire Pension Fund is a trust fund used to pay the City's portion of retirements, medical premiums and medical bills for LEOFF 1 employees. Revenues for this fund are derived from a tax imposed by the State on fire insurance premiums and by a transfer from the General Government Fund. The Fund currently accounts for three Pre-LEOFF, twenty Pre-LEOFF I and nineteen LEOFF 1 retirees for a combined number of forty-two retirees.

Since 2008, the City has budgeted a reserve each year for the Police and Fire Pension long term care. In accordance with budget policy, the balances of any unspent long term care appropriations will be transferred into this reserve annually. The current balance held in this reserve is \$540,800. At the present time, three fire pensioners are in an assisted living facility.

The Fire Pension Board meets the second Monday of each month to review applications for disability leaves and or retirements and to review and approve medical claims. The Board consists of the Mayor, Finance Committee Chair, Finance Director, the Board Secretary and three Fire Representatives including one alternate.

**FUND: 612      Police Pension****City of Aberdeen  
2013 Budget****Source of Funds**

Beginning Cash Balance  
Unclaimed Property/Interest Income  
Transfer from General Government  
*Total Source of Funds*

2013 Budget	2012 Budget	2011 Actual
\$ 179,000	\$ 70,000	\$ -
-	-	1,043
540,000	581,500	631,550
<b>\$ 719,000</b>	<b>\$ 651,500</b>	<b>\$ 632,593</b>

**Uses of Funds**

Medical Insurance  
Medical Services  
City Pension  
Miscellaneous  
Transfer to Insurance Reserve Fund 112  
Ending Cash Balance  
*Total Use of funds*

\$ 425,000	\$ 453,000	\$ 407,426
108,300	112,500	45,185
84,000	86,000	78,871
1,700	-	-
-	-	62,050
100,000		
<b>\$ 719,000</b>	<b>\$ 651,500</b>	<b>\$ 593,532</b>

**Narrative**

The Police Pension Fund is a trust fund used to pay the City's portion of retirements, medical premiums and medical bills for LEOFF 1 Department employees and supplemental pension payments for Pre-LEOFF 1 Employees. The fund is supported by a transfer from the General Government Fund. The Fund currently accounts for ten Pre-Leoff I retirees, nineteen LEOFF 1 Retirees and two active Leoff I department employees. This is a total of 31 retirees.

Since 2008, the City has budgeted funds held in a reserve each year for Police and Fire long term care. In accordance with budget policy, the balances of any unspent long term care appropriations are transferred into this reserve at the end of the year. The current balance in the reserve is \$540,800. At the present time, no Police Pensioners are in an assisted living facility.

The Police Pension Board meets the second Monday of each month to review applications for disability leave(s) or retirement and to approve medical claims. The Board consists of the Mayor, City Council President, Finance Director, Board Secretary and three Police Representatives.

**FUND: 629****Brownfield Development***City of Aberdeen  
2013 Budget***Source of Funds**

Beginning Cash Balance  
Unclaimed Property/Interest Income  
Transfer from General Government  
*Total Source of Funds*

2013 Budget	2012 Budget	2011 Actual
\$ 177,000	\$ -	\$ -
200	-	1,079
-	-	-
\$ 177,200	\$ -	\$ 1,079

**Uses of Funds**

Miscellaneous  
Ending Cash Balance  
*Total Use of funds*

\$ 10,000	\$ -	\$ -
167,200		
\$ 177,200	\$ -	\$ -

**Narrative**

# REVENUE MANUAL





**City of Aberdeen**  
**Revenue Summary General Government Fund**  
**(in thousands)**

	Reference		Actual	Actual	Budget	Budget	2012 to 2013
	Page		2010	2011	2012	2013	% change
	#						Incr. (Decr.)
<b><u>Taxes</u></b>							
Property Taxes	3	\$	2,239	\$ 2,283	\$ 2,309	\$ 2,485	7.6%
Sales Taxes	4		3,441	4,087	3,650	3,342	-8.4%
Criminal Justice Sales Tax	5		235	272	188	175	-6.9%
B & O Taxes	6		2,235	2,649	2,333	2,602	11.5%
Admission Tax	7		43	47	49	46	-6.1%
Utility Taxes-Water & Sewer	8		110	110	110	120	9.1%
Utility Taxes-Natural Gas	9		178	149	171	143	-16.4%
Utility Taxes-Telephone	10		637	611	550	611	11.1%
Utility Taxes-Electric	11		928	1,021	925	1,014	9.6%
Interfund Taxes	12		343	345	346	380	9.8%
Leasehold Excise Tax	13		27	32	25	28	12.0%
Gambling Taxes	14		77	68	72	72	0.0%
Misc. Taxes	15		12	10	5	5	0.0%
Total Taxes		\$	10,505	\$ 11,684	\$10,733	\$ 11,023	2.7%
<b><u>License &amp; Permits</u></b>							
Occupational Licenses	16	\$	5	\$ 6	\$ 5	\$ 9	80.0%
Franchise Fee	17		203	205	205	205	0.0%
Amusement Licenses	18		2	2	2	1	-50.0%
Building Permit Fees	19		317	270	280	238	-15.0%
Planning Fees	20		137	72	71	53	-25.4%
Misc. Licenses/Permits	21		4	4	3	3	0.0%
Total License & Permits		\$	668	\$ 559	\$ 566	\$ 509	-10.1%
<b><u>Intergovernmental</u></b>							
City Assistance	22	\$	77	\$ 53	\$ 23	\$ 27	17.4%
PUD Privilege	23		84	73	108	108	0.0%
Liquor Board Excise	24		81	82	84	14	-83.3%
Liquor Board Profits	25		132	118	105	151	43.8%
Fire Protection Services	26		97	74	76	77	1.3%
Grant Programs	27		457	104	-	-	0.0%
Total Intergovernmental		\$	928	\$ 504	\$ 396	\$ 377	-4.8%

**City of Aberdeen**  
**Revenue Summary General Government Fund**  
**(in thousands)**

	Reference	Actual	Actual	Budget	Budget	2012 to 2013
	Page	2010	2011	2012	2013	% change
	#					Incr. (Decr.)
<b><u>Charges for Services</u></b>						
Engineering Services	28	4	1	-	-	0.0%
Misc. Charges for Services	29	72	67	59	59	0.0%
Total Charges for Services		<u>\$ 76</u>	<u>\$ 68</u>	<u>\$ 59</u>	<u>\$ 59</u>	<u>0.0%</u>
<b><u>Fines &amp; Forfeits</u></b>						
	30	<u>445</u>	<u>414</u>	<u>489</u>	<u>489</u>	<u>0.0%</u>
<b><u>Miscellaneous &amp; Other Sources</u></b>						
Interest	31	\$ 72	\$ 47	\$ 35	\$ 24	-31.4%
Miscellaneous		\$ 8	\$ -	\$ -	\$ -	0.0%
Transfers		165	114	76	209	175.0%
Misc. Revenues		<u>\$ 245</u>	<u>\$ 161</u>	<u>\$ 111</u>	<u>\$ 233</u>	<u>109.9%</u>
<b>Total General Gov't Revenues</b>		<u><u>\$ 12,865</u></u>	<u><u>\$ 13,390</u></u>	<u><u>\$ 12,354</u></u>	<u><u>\$ 12,690</u></u>	<u>2.7%</u>

**City of Aberdeen**  
**2013 REVENUE MANUAL**

<b>REVENUE ITEM:</b>	<b>FUND:</b>						
<b>Property Tax</b>	<b>001 General Fund</b>						
<b>AUTHORITY:</b>							
Up to \$3.375 per \$1,000 assessed valuation. (RCW 84.52.043)							
\$ .45 per \$1,000 of assessed valuation (for cities having pre-LEOFF fireman's pension). (RCW 41.16.060)							
<b>DESCRIPTION OF REVENUE:</b>							
<p>This is a tax on all non-exempt real and personal property located within the City. On November 4, 1997 the voters passed Referendum 47. The effect of this referendum was to limit increases in property tax assessment to the annual change in the implicit price deflator(IPD) or up to 6% with a "finding of substantial need" and a majority plus one vote. Subsequent action taken by the legislators limited the annual increase to 1%.</p> <p>The City is restricted to an operating levy of \$3.60 per \$1,000 assessed value . Aberdeen has a Firemen's Pension Fund, so the City may include an additional \$ .225 per \$1,000 assessed value levy. In 2008, Aberdeen voters approved a library annexation to Timberland Regional Library Systems, which reduces the City's maximum levy capacity by \$.50 per thousand assessed value.</p> <p>The City's total assessed valuation for 2012 was \$ 950,626,513. Updated preliminary valuation numbers were not available from the Assessor's office, so 2012 valuations have been used for the Proposed Budget.</p>							
<b>FORMULA/PROJECTION METHOD:</b>							
<p>The current budget allocation utilizes the City's 1% growth limit estimated at \$76,500. Estimates are based on the 2012 final assessed valuation plus an average of new construction values for the past 3 years. The City's banked levy capacity has been factored into the estimated collection number.</p> <table style="margin-left: auto; margin-right: auto;"> <tr> <td style="text-align: right;">General Tax Levy estimate-- Current Expense Fund</td> <td style="text-align: right;">\$ 2,485,100</td> </tr> <tr> <td style="text-align: right;">General Tax Levy estimate-- Fire Pension Fund</td> <td style="text-align: right;"><u>\$ 214,000</u></td> </tr> <tr> <td style="text-align: right;">Total</td> <td style="text-align: right;">\$2,699,100</td> </tr> </table>		General Tax Levy estimate-- Current Expense Fund	\$ 2,485,100	General Tax Levy estimate-- Fire Pension Fund	<u>\$ 214,000</u>	Total	\$2,699,100
General Tax Levy estimate-- Current Expense Fund	\$ 2,485,100						
General Tax Levy estimate-- Fire Pension Fund	<u>\$ 214,000</u>						
Total	\$2,699,100						
<b>COMMENTS:</b>							
Typically between 93% and 96% of the assessment is collected during the budget year with additional revenue coming from the collection of delinquent assessments. The budget was prepared based on estimated values, and may vary from the actual collections.							
<b>REVENUE HISTORY:</b>							
<i>Actual</i> 2009	<i>Actual</i> 2010	<i>Actual</i> 2011	<i>Budget</i> 2012	<i>Projected</i> 2012	<i>Budget</i> 2013		
\$2,230,851	\$2,239,461	\$2,283,478	\$2,309,000	\$2,309,000	\$2,485,100		

**City of Aberdeen**  
**2013 REVENUE MANUAL**

<b>REVENUE ITEM:</b>	<b>FUND:</b>												
<b>Sales Tax</b>	<b>001 General Fund</b>												
<p><b>AUTHORITY:</b></p> <p>A - RCW 82.14.030(1) (1970 Enactment) 1/2 if 1% (if the city is in a county levying the local sales tax, the city rate drops to 425/1,000 of 1% and is a credit against the county tax.)          B - RCW 82.14.030(2) (1982 Enactment) up to 1/2 of 1% additional sales tax authorization. If the county and city are both levying the tax, the city must allocate 15% of the amount which it receives to the county.</p>													
<p><b>DESCRIPTION OF REVENUE:</b></p> <p>Tax on sales of goods and services authorized up to 1% by the state legislature. Aberdeen increased it's tax from 1/2% to a full 1% on October 1, 1982.</p>													
<p><b>FORMULA/PROJECTION METHOD:</b></p> <p>The Sales Tax projection for 2013 is based on current year collection patterns adjusted for known construction projects scheduled for 2013.</p>													
<p><b>COMMENTS:</b></p> <p>The City experienced a growth in sales tax revenue in 2011 due to two large construction projects. Sales tax collected specific to these projects was considered a temporary increase in collection levels. When adjusted for the temporary increase, tax collections are at pre-2005 levels.</p>													
<p><b>REVENUE HISTORY:</b></p> <table style="width: 100%; text-align: center;"> <thead> <tr> <th><i>Actual</i> 2009</th> <th><i>Actual</i> 2010</th> <th><i>Actual</i> 2011</th> <th><i>Budget</i> 2012</th> <th><i>Projected</i> 2012</th> <th><i>Budget</i> 2013</th> </tr> </thead> <tbody> <tr> <td>\$3,289,125</td> <td>\$3,440,613</td> <td>\$4,086,707</td> <td>\$3,650,000</td> <td>\$3,480,000</td> <td>\$3,342,000</td> </tr> </tbody> </table>		<i>Actual</i> 2009	<i>Actual</i> 2010	<i>Actual</i> 2011	<i>Budget</i> 2012	<i>Projected</i> 2012	<i>Budget</i> 2013	\$3,289,125	\$3,440,613	\$4,086,707	\$3,650,000	\$3,480,000	\$3,342,000
<i>Actual</i> 2009	<i>Actual</i> 2010	<i>Actual</i> 2011	<i>Budget</i> 2012	<i>Projected</i> 2012	<i>Budget</i> 2013								
\$3,289,125	\$3,440,613	\$4,086,707	\$3,650,000	\$3,480,000	\$3,342,000								

**City of Aberdeen**  
**2013 REVENUE MANUAL**

<b>REVENUE ITEM:</b>	<b>FUND:</b>												
<b>Criminal Justice Sales Taxes</b>	<b>001 General Fund</b>												
<p><b>AUTHORITY:</b></p> <p>A - RCW 82.14.340 (2004 Enactment) County commissioners or council may vote to levy a county-wide .1% sales tax for criminal justice purposes. The sales tax is subject to the same referendum provisions as the second half percent sales tax. Ten percent of the funds collected are distributed to the county, with the remainder allocated to the cities and the county on the basis of population.</p>													
<p><b>DESCRIPTION OF REVENUE:</b></p> <p>There are also minimal criminal justice funds distributed on a per capita basis by the State.</p>													
<p><b>FORMULA/PROJECTION METHOD:</b></p> <p>The Sales Tax projection for 2013 is based on current year revenues adjusted for large construction swings in revenue and closure of several retail businesses.</p>													
<p><b>COMMENTS:</b></p>													
<p><b>REVENUE HISTORY:</b></p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><i>Actual</i> 2009</th> <th style="text-align: center;"><i>Actual</i> 2010</th> <th style="text-align: center;"><i>Actual</i> 2011</th> <th style="text-align: center;"><i>Budget</i> 2012</th> <th style="text-align: center;"><i>Projected</i> 2012</th> <th style="text-align: center;"><i>Budget</i> 2013</th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">\$221,620</td> <td style="text-align: right;">\$180,062</td> <td style="text-align: right;">\$257,914</td> <td style="text-align: right;">\$188,370</td> <td style="text-align: right;">\$188,370</td> <td style="text-align: right;">\$174,423</td> </tr> </tbody> </table>		<i>Actual</i> 2009	<i>Actual</i> 2010	<i>Actual</i> 2011	<i>Budget</i> 2012	<i>Projected</i> 2012	<i>Budget</i> 2013	\$221,620	\$180,062	\$257,914	\$188,370	\$188,370	\$174,423
<i>Actual</i> 2009	<i>Actual</i> 2010	<i>Actual</i> 2011	<i>Budget</i> 2012	<i>Projected</i> 2012	<i>Budget</i> 2013								
\$221,620	\$180,062	\$257,914	\$188,370	\$188,370	\$174,423								

**City of Aberdeen**  
**2013 REVENUE MANUAL**

<b>REVENUE ITEM:</b>	<b>FUND:</b>												
<b>Business and Occupation Tax</b>	<b>001 General Fund</b>												
<p><b>AUTHORITY:</b></p> <p>Title 35 and 35a RCW provides broad authority for cities and towns to impose license fees for revenue and regulatory purposes. Chapter 49, laws of 1982, 1st ex. session, contains the B&amp;O tax limitations. Limited to 2/10 of 1% (unless higher rates existed as of 1/1/82)</p>													
<p><b>DESCRIPTION OF REVENUE:</b></p> <p>This is an excise tax on gross business activity. Aberdeen's B&amp;O rates vary from a high of .00375 per dollar on professional services to a low of .0015 on wholesale grocers. The reduction in B&amp;O taxes of 1980 was canceled and the rates were returned to their current levels in July of 1981. In 1982 the state legislature imposed several restrictions on increasing B&amp;O taxes at the local level however Aberdeen's higher rates were "grandfathered" in.</p>													
<p><b>FORMULA/PROJECTION METHOD:</b></p> <p>The B&amp;O tax projection for 2013 is based on current level, adjusted for construction activity and closure of several businesses.</p>													
<p><b>COMMENTS:</b></p>													
<p><b>REVENUE HISTORY:</b></p> <table style="width: 100%; text-align: center;"> <thead> <tr> <th><i>Actual</i> 2009</th> <th><i>Actual</i> 2010</th> <th><i>Actual</i> 2011</th> <th><i>Budget</i> 2012</th> <th><i>Projected</i> 2012</th> <th><i>Budget</i> 2013</th> </tr> </thead> <tbody> <tr> <td>\$2,235,254</td> <td>\$2,234,669</td> <td>\$2,648,783</td> <td>\$2,333,000</td> <td>\$2,685,000</td> <td>\$2,602,205</td> </tr> </tbody> </table>		<i>Actual</i> 2009	<i>Actual</i> 2010	<i>Actual</i> 2011	<i>Budget</i> 2012	<i>Projected</i> 2012	<i>Budget</i> 2013	\$2,235,254	\$2,234,669	\$2,648,783	\$2,333,000	\$2,685,000	\$2,602,205
<i>Actual</i> 2009	<i>Actual</i> 2010	<i>Actual</i> 2011	<i>Budget</i> 2012	<i>Projected</i> 2012	<i>Budget</i> 2013								
\$2,235,254	\$2,234,669	\$2,648,783	\$2,333,000	\$2,685,000	\$2,602,205								

**City of Aberdeen**  
**2013 REVENUE MANUAL**

<b>REVENUE ITEM:</b>	<b>FUND:</b>												
<b>Admissions Tax</b>	<b>001 General Fund</b>												
<b>AUTHORITY:</b>  City Code, Chapter 5.04													
<b>DESCRIPTION OF REVENUE:</b>  Aberdeen imposes an admissions tax of 5% on all non-school events including movie houses, theaters, and plays. Non-profit organizations are exempted from this tax. During 2010, the City Council amended city code to exclude live performances in the Downtown Parking and Improvement District area.													
<b>FORMULA/PROJECTION METHOD:</b>  This tax comes primarily from the one cinema in town and has remained relatively flat for years.													
<b>COMMENTS:</b>													
<b>REVENUE HISTORY:</b> <table style="width: 100%; margin-top: 10px;"> <thead> <tr> <th style="text-align: center;"><i>Actual</i> 2009</th> <th style="text-align: center;"><i>Actual</i> 2010</th> <th style="text-align: center;"><i>Actual</i> 2011</th> <th style="text-align: center;"><i>Budget</i> 2012</th> <th style="text-align: center;"><i>Projected</i> 2012</th> <th style="text-align: center;"><i>Budget</i> 2013</th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">\$59,584</td> <td style="text-align: right;">\$43,028</td> <td style="text-align: right;">\$46,658</td> <td style="text-align: right;">\$48,700</td> <td style="text-align: right;">\$46,250</td> <td style="text-align: right;">\$46,250</td> </tr> </tbody> </table>		<i>Actual</i> 2009	<i>Actual</i> 2010	<i>Actual</i> 2011	<i>Budget</i> 2012	<i>Projected</i> 2012	<i>Budget</i> 2013	\$59,584	\$43,028	\$46,658	\$48,700	\$46,250	\$46,250
<i>Actual</i> 2009	<i>Actual</i> 2010	<i>Actual</i> 2011	<i>Budget</i> 2012	<i>Projected</i> 2012	<i>Budget</i> 2013								
\$59,584	\$43,028	\$46,658	\$48,700	\$46,250	\$46,250								

**City of Aberdeen**  
**2013 REVENUE MANUAL**

<b>REVENUE ITEM:</b>	<b>FUND:</b>												
<b>Utility Tax - Water and Sewer</b>	<b>001 General Fund</b>												
<b>AUTHORITY:</b> RCW 35.22.280 provides authority for cities to impose Utility Business and Occupation Taxes for revenue and regulatory purposes.													
<b>DESCRIPTION OF REVENUE:</b> A 2% Utility tax on resident water and sewer charges for services													
<b>FORMULA/PROJECTION METHOD:</b> The current rate was enacted with passage by the City Council in December 2006. Projection is based on current level of collections.													
<b>COMMENTS:</b>													
<b>REVENUE HISTORY:</b> <table style="width: 100%; margin-top: 10px;"> <thead> <tr> <th style="text-align: center;"><i>Actual</i> 2009</th> <th style="text-align: center;"><i>Actual</i> 2010</th> <th style="text-align: center;"><i>Actual</i> 2011</th> <th style="text-align: center;"><i>Budget</i> 2012</th> <th style="text-align: center;"><i>Projected</i> 2012</th> <th style="text-align: center;"><i>Budget</i> 2013</th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">\$110,297</td> <td style="text-align: right;">\$110,368</td> <td style="text-align: right;">\$109,904</td> <td style="text-align: right;">\$110,000</td> <td style="text-align: right;">\$110,000</td> <td style="text-align: right;">\$120,000</td> </tr> </tbody> </table>		<i>Actual</i> 2009	<i>Actual</i> 2010	<i>Actual</i> 2011	<i>Budget</i> 2012	<i>Projected</i> 2012	<i>Budget</i> 2013	\$110,297	\$110,368	\$109,904	\$110,000	\$110,000	\$120,000
<i>Actual</i> 2009	<i>Actual</i> 2010	<i>Actual</i> 2011	<i>Budget</i> 2012	<i>Projected</i> 2012	<i>Budget</i> 2013								
\$110,297	\$110,368	\$109,904	\$110,000	\$110,000	\$120,000								



**City of Aberdeen**  
**2013 REVENUE MANUAL**

<b>REVENUE ITEM:</b>	<b>FUND:</b>												
<b>Utility Tax - Natural Gas</b>	<b>001 General Fund</b>												
<p><b>AUTHORITY:</b></p> <p>Title 35 and 35a RCW provides broad authority for cities and towns to impose license fees for revenue and regulatory purposes. Chapter 49, laws of 1982, 1st ex. session, contains the utility tax limitations.</p>													
<p><b>DESCRIPTION OF REVENUE:</b></p> <p>The tax rate is limited to 6% of the gross value of utility services consumed. For cities with a utility rate in excess of 6%, the State established guidelines for reducing this tax (chapter 49, laws of 1982). The mandated rampdown was implemented with City Ordinance #5632, and the rate has been reduced from a high of 8% in 1982 to 6% effective October 1, 1986.</p>													
<p><b>FORMULA/PROJECTION METHOD:</b></p> <p>This Utility Tax is based upon 6% of the utilities customer charges. The annual revenue will increase as usage and price increases. The price of this product has increased at a rate much higher than the rate of inflation making any forecast difficult.</p>													
<p><b>COMMENTS:</b></p>													
<p><b>REVENUE HISTORY:</b></p> <table style="width: 100%; margin-top: 10px;"> <thead> <tr> <th style="text-align: center;"><i>Actual</i> 2009</th> <th style="text-align: center;"><i>Actual</i> 2010</th> <th style="text-align: center;"><i>Actual</i> 2011</th> <th style="text-align: center;"><i>Budget</i> 2012</th> <th style="text-align: center;"><i>Projected</i> 2012</th> <th style="text-align: center;"><i>Budget</i> 2013</th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">\$225,934</td> <td style="text-align: right;">\$178,254</td> <td style="text-align: right;">\$149,477</td> <td style="text-align: right;">\$171,000</td> <td style="text-align: right;">\$145,100</td> <td style="text-align: right;">\$143,000</td> </tr> </tbody> </table>		<i>Actual</i> 2009	<i>Actual</i> 2010	<i>Actual</i> 2011	<i>Budget</i> 2012	<i>Projected</i> 2012	<i>Budget</i> 2013	\$225,934	\$178,254	\$149,477	\$171,000	\$145,100	\$143,000
<i>Actual</i> 2009	<i>Actual</i> 2010	<i>Actual</i> 2011	<i>Budget</i> 2012	<i>Projected</i> 2012	<i>Budget</i> 2013								
\$225,934	\$178,254	\$149,477	\$171,000	\$145,100	\$143,000								

**City of Aberdeen**  
**2013 REVENUE MANUAL**

<b>REVENUE ITEM:</b>	<b>FUND:</b>												
<b>Utility Tax - Telephone</b>	<b>001 General Fund</b>												
<p><b>AUTHORITY:</b></p> <p>Title 35 and 35a RCW provides broad authority for cities and towns to impose license fees for revenue and regulatory purposes. Chapter 49, laws of 1982, 1st ex. session, contains the utility tax limitations.</p>													
<p><b>DESCRIPTION OF REVENUE:</b></p> <p>The tax rate is limited to 6% of the gross value of utility services consumed. For cities with a utility rate in excess of 6%, the State established guidelines for reducing this tax (chapter 49, laws of 1982). The mandated rampdown was implemented with City Ordinance #5632, and the rate has been reduced from a high of 8% in 1982 to 6% effective October 1, 1986. During the 1986 legislative session however, ESHB 1892 was passed exempting certain access revenues from taxation. In addition, the new law allowed certain cities to roll back their telephone tax to the 1985 tax rate and implement a new rampdown schedule. the City of Aberdeen enacted those provisions with Ordinance #5823.</p>													
<p><b>FORMULA/PROJECTION METHOD:</b></p> <p>This Utility Tax is based upon 6% of the utilities customer charges. Revenues were dropping due to widespread use of flat rate calling plans and calling cards. Expansion of the ordinance to keep pace with technology has assisted collections due to increased cellular phone services.</p>													
<p><b>COMMENTS:</b></p> <p>During 2007, the City Council updated the telephone tax ordinance definitions of telephone services to keep pace with current technology. Current revenue projections include the effect of this on collections related to cellular phone service.</p>													
<p><b>REVENUE HISTORY:</b></p> <table style="width: 100%; text-align: center;"> <thead> <tr> <th><i>Actual</i> 2009</th> <th><i>Actual</i> 2010</th> <th><i>Actual</i> 2011</th> <th><i>Budget</i> 2012</th> <th><i>Projected</i> 2012</th> <th><i>Budget</i> 2013</th> </tr> </thead> <tbody> <tr> <td>\$598,839</td> <td>\$637,356</td> <td>\$611,328</td> <td>\$550,000</td> <td>\$600,000</td> <td>\$611,000</td> </tr> </tbody> </table>		<i>Actual</i> 2009	<i>Actual</i> 2010	<i>Actual</i> 2011	<i>Budget</i> 2012	<i>Projected</i> 2012	<i>Budget</i> 2013	\$598,839	\$637,356	\$611,328	\$550,000	\$600,000	\$611,000
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\$598,839	\$637,356	\$611,328	\$550,000	\$600,000	\$611,000								

**City of Aberdeen**  
**2013 REVENUE MANUAL**

<b>REVENUE ITEM:</b>	<b>FUND:</b>												
<b>Utility Tax - Electric</b>	<b>001 General Fund</b>												
<p><b>AUTHORITY:</b></p> <p>Title 35 and 35a RCW provides broad authority for cities and towns to impose license fees for revenue and regulatory purposes. Chapter 49, laws of 1982, 1st ex. session, contains the utility tax limitations.</p>													
<p><b>DESCRIPTION OF REVENUE:</b></p> <p>The tax rate is limited to 6% of the gross value of utility services consumed. For cities with a utility rate in excess of 6%, the State established guidelines for reducing this tax (chapter 49, laws of 1982). The mandated rampdown was implemented with City Ordinance #5632, and the rate has been reduced from a high of 8% in 1982 to 6% effective October 1, 1986.</p>													
<p><b>FORMULA/PROJECTION METHOD:</b></p> <p>This Utility Tax is based upon 6% of the utility's customer charges. The annual revenue will change as usage decreases and price increases.</p>													
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\$951,554	\$927,550	\$1,021,261	\$925,000	\$965,400	\$1,014,000								

**City of Aberdeen**  
**2013 REVENUE MANUAL**

<b>REVENUE ITEM:</b>	<b>FUND:</b>												
<p style="text-align: center;"><b><u>Interfund Tax</u></b> Water Sewer Industrial Water</p>	<p style="text-align: center;"><b>001 General Fund</b></p>												
<b>AUTHORITY:</b>  RCW 35.22.570 RCW 35a.82.020													
<b>DESCRIPTION OF REVENUE:</b>  This represents a 5% tax upon city operated utilities in lieu of each utility paying specific taxes to the city such as: Property Tax, Business and Occupations Tax, and Public Utility Tax.													
<b>FORMULA/PROJECTION METHOD:</b>  Based on current revenue collection, and adjusted for the projected rate increases for water & sewer.													
<b>COMMENTS:</b>													
<b>REVENUE HISTORY:</b> <table style="width: 100%; margin-top: 10px;"> <thead> <tr> <th style="text-align: center;"><i>Actual</i> 2009</th> <th style="text-align: center;"><i>Actual</i> 2010</th> <th style="text-align: center;"><i>Actual</i> 2011</th> <th style="text-align: center;"><i>Budget</i> 2012</th> <th style="text-align: center;"><i>Projected</i> 2012</th> <th style="text-align: center;"><i>Budget</i> 2013</th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">\$355,334</td> <td style="text-align: right;">\$343,432</td> <td style="text-align: right;">\$344,558</td> <td style="text-align: right;">\$346,500</td> <td style="text-align: right;">\$346,500</td> <td style="text-align: right;">\$380,500</td> </tr> </tbody> </table>		<i>Actual</i> 2009	<i>Actual</i> 2010	<i>Actual</i> 2011	<i>Budget</i> 2012	<i>Projected</i> 2012	<i>Budget</i> 2013	\$355,334	\$343,432	\$344,558	\$346,500	\$346,500	\$380,500
<i>Actual</i> 2009	<i>Actual</i> 2010	<i>Actual</i> 2011	<i>Budget</i> 2012	<i>Projected</i> 2012	<i>Budget</i> 2013								
\$355,334	\$343,432	\$344,558	\$346,500	\$346,500	\$380,500								

**City of Aberdeen**  
**2013 REVENUE MANUAL**

<b>REVENUE ITEM:</b>	<b>FUND:</b>												
<b>Leasehold Excise Tax</b>	<b>001 General Fund</b>												
<b>AUTHORITY:</b>  Chapter 61, Laws of 1975-76, 2nd ex. session and city ordinance #5296.													
<b>DESCRIPTION OF REVENUE:</b>  Enacted by the city in 1976, the 4% leasehold tax is levied against all leasehold interests of publicly owned real or personal property. The tax is collected through and distributed by the State Department of Revenue.													
<b>FORMULA/PROJECTION METHOD:</b>													
<b>COMMENTS:</b>													
<b>REVENUE HISTORY:</b> <table style="width: 100%; margin-top: 10px;"> <thead> <tr> <th style="text-align: center;"><i>Actual</i> 2009</th> <th style="text-align: center;"><i>Actual</i> 2010</th> <th style="text-align: center;"><i>Actual</i> 2011</th> <th style="text-align: center;"><i>Budget</i> 2012</th> <th style="text-align: center;"><i>Projected</i> 2012</th> <th style="text-align: center;"><i>Budget</i> 2013</th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">\$27,525</td> <td style="text-align: right;">\$27,093</td> <td style="text-align: right;">\$32,313</td> <td style="text-align: right;">\$25,000</td> <td style="text-align: right;">\$25,000</td> <td style="text-align: right;">\$28,000</td> </tr> </tbody> </table>		<i>Actual</i> 2009	<i>Actual</i> 2010	<i>Actual</i> 2011	<i>Budget</i> 2012	<i>Projected</i> 2012	<i>Budget</i> 2013	\$27,525	\$27,093	\$32,313	\$25,000	\$25,000	\$28,000
<i>Actual</i> 2009	<i>Actual</i> 2010	<i>Actual</i> 2011	<i>Budget</i> 2012	<i>Projected</i> 2012	<i>Budget</i> 2013								
\$27,525	\$27,093	\$32,313	\$25,000	\$25,000	\$28,000								

**City of Aberdeen**  
**2013 REVENUE MANUAL**

<b>REVENUE ITEM:</b>	<b>FUND:</b>												
<b>GamblingTax</b>	<b>001 General Fund</b>												
<b>AUTHORITY:</b>  RCW 9.46.110 City Ordinance #5797													
<b>DESCRIPTION OF REVENUE:</b>  This tax is established by state law and enacted by city ordinance. The state sets maximum taxing rates with cities free to tax at or below the maximum. <table style="margin-left: auto; margin-right: auto; border: none;"> <tr> <td></td> <td style="text-align: center;"><u>City Tax</u></td> <td style="text-align: center;"><u>State Allowed Maximum</u></td> </tr> <tr> <td>Bingo</td> <td style="text-align: center;">10% of gross</td> <td style="text-align: center;">10% of gross</td> </tr> <tr> <td>Punchboards</td> <td style="text-align: center;">10% of gross less prizes paid</td> <td style="text-align: center;">5% of gross (1)</td> </tr> <tr> <td>Card Games</td> <td style="text-align: center;">1% of gross</td> <td style="text-align: center;">20% of gross</td> </tr> </table> <p>Note 1 - For charitable and nonprofit organizations the tax rates is now 10% of gross receipts less prizes.</p>			<u>City Tax</u>	<u>State Allowed Maximum</u>	Bingo	10% of gross	10% of gross	Punchboards	10% of gross less prizes paid	5% of gross (1)	Card Games	1% of gross	20% of gross
	<u>City Tax</u>	<u>State Allowed Maximum</u>											
Bingo	10% of gross	10% of gross											
Punchboards	10% of gross less prizes paid	5% of gross (1)											
Card Games	1% of gross	20% of gross											
<b>FORMULA/PROJECTION METHOD:</b>  The gambling tax is a local option tax on bingo, punchboards and card games. In 1999 the city reduced this tax below the state authorized maximums													
<b>COMMENTS:</b>  The card games tax rate was reduced in 2006 from 10% to 1% of gross receipts													
<b>REVENUE HISTORY:</b> <table style="width: 100%; border: none;"> <tr> <td style="text-align: center;"><i>Actual</i> 2009</td> <td style="text-align: center;"><i>Actual</i> 2010</td> <td style="text-align: center;"><i>Actual</i> 2011</td> <td style="text-align: center;"><i>Budget</i> 2012</td> <td style="text-align: center;"><i>Projected</i> 2012</td> <td style="text-align: center;"><i>Budget</i> 2013</td> </tr> <tr> <td style="text-align: right;">\$87,827</td> <td style="text-align: right;">\$77,349</td> <td style="text-align: right;">\$67,652</td> <td style="text-align: right;">\$72,000</td> <td style="text-align: right;">\$72,000</td> <td style="text-align: right;">\$72,000</td> </tr> </table>		<i>Actual</i> 2009	<i>Actual</i> 2010	<i>Actual</i> 2011	<i>Budget</i> 2012	<i>Projected</i> 2012	<i>Budget</i> 2013	\$87,827	\$77,349	\$67,652	\$72,000	\$72,000	\$72,000
<i>Actual</i> 2009	<i>Actual</i> 2010	<i>Actual</i> 2011	<i>Budget</i> 2012	<i>Projected</i> 2012	<i>Budget</i> 2013								
\$87,827	\$77,349	\$67,652	\$72,000	\$72,000	\$72,000								

**City of Aberdeen**  
**2013 REVENUE MANUAL**

<b>REVENUE ITEM:</b>	<b>FUND:</b>												
<b>Miscellaneous Taxes</b>	<b>001 General Fund</b>												
<b>AUTHORITY:</b>													
<b>DESCRIPTION OF REVENUE:</b>  Various tax sources such as: Sales of Tax Title Property Business Tax Penalties													
<b>FORMULA/PROJECTION METHOD:</b>  Based on current year collections.													
<b>COMMENTS:</b>													
<b>REVENUE HISTORY:</b> <table style="width: 100%; margin-top: 10px;"> <thead> <tr> <th style="text-align: center;"><i>Actual</i> 2009</th> <th style="text-align: center;"><i>Actual</i> 2010</th> <th style="text-align: center;"><i>Actual</i> 2011</th> <th style="text-align: center;"><i>Budget</i> 2012</th> <th style="text-align: center;"><i>Projected</i> 2012</th> <th style="text-align: center;"><i>Budget</i> 2013</th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">\$25,754</td> <td style="text-align: right;">\$12,958</td> <td style="text-align: right;">\$10,447</td> <td style="text-align: right;">\$5,000</td> <td style="text-align: right;">\$5,000</td> <td style="text-align: right;">\$5,000</td> </tr> </tbody> </table>		<i>Actual</i> 2009	<i>Actual</i> 2010	<i>Actual</i> 2011	<i>Budget</i> 2012	<i>Projected</i> 2012	<i>Budget</i> 2013	\$25,754	\$12,958	\$10,447	\$5,000	\$5,000	\$5,000
<i>Actual</i> 2009	<i>Actual</i> 2010	<i>Actual</i> 2011	<i>Budget</i> 2012	<i>Projected</i> 2012	<i>Budget</i> 2013								
\$25,754	\$12,958	\$10,447	\$5,000	\$5,000	\$5,000								

**City of Aberdeen**  
**2013 REVENUE MANUAL**

<b>REVENUE ITEM:</b>	<b>FUND:</b>												
<b>Occupational Licenses</b>	<b>001 General Fund</b>												
<b>AUTHORITY:</b>  Title Five, Aberdeen City Code													
<b>DESCRIPTION OF REVENUE:</b>  This revenue item is comprised of license fees from many sources. The largest single source is the \$25 fee required with all new business applications. Other revenue sources are: Taxi Cab Fees, Pawn Broker Licenses, Tavern Licenses, Adult Entertainment Licenses and other Miscellaneous Licenses.													
<b>FORMULA/PROJECTION METHOD:</b>													
<b>COMMENTS:</b>													
<b>REVENUE HISTORY:</b> <table style="width: 100%; margin-top: 10px;"> <thead> <tr> <th style="text-align: center;"><i>Actual</i> 2009</th> <th style="text-align: center;"><i>Actual</i> 2010</th> <th style="text-align: center;"><i>Actual</i> 2011</th> <th style="text-align: center;"><i>Budget</i> 2012</th> <th style="text-align: center;"><i>Projected</i> 2012</th> <th style="text-align: center;"><i>Budget</i> 2013</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">\$5,498</td> <td style="text-align: center;">\$5,385</td> <td style="text-align: center;">\$5,920</td> <td style="text-align: center;">\$5,000</td> <td style="text-align: center;">\$9,000</td> <td style="text-align: center;">\$9,000</td> </tr> </tbody> </table>		<i>Actual</i> 2009	<i>Actual</i> 2010	<i>Actual</i> 2011	<i>Budget</i> 2012	<i>Projected</i> 2012	<i>Budget</i> 2013	\$5,498	\$5,385	\$5,920	\$5,000	\$9,000	\$9,000
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\$5,498	\$5,385	\$5,920	\$5,000	\$9,000	\$9,000								



**City of Aberdeen**  
**2013 REVENUE MANUAL**

<b>REVENUE ITEM:</b>	<b>FUND:</b>												
<b>Franchise Fee</b>	<b>001 General Fund</b>												
<b>AUTHORITY:</b>  Ordinance and franchise agreements with Comcast.													
<b>DESCRIPTION OF REVENUE:</b>  The grantee shall pay to the City of Aberdeen, in April of each year, an amount equal to 5% of the grantee's gross revenue from all sources for the preceding calendar year. The franchise fee was increased from 3% to 5% of gross revenues effective 2/1/87.													
<b>FORMULA/PROJECTION METHOD:</b>  This fee is remitted quarterly by the cable TV operator, currently Comcast.													
<b>COMMENTS:</b>													
<b>REVENUE HISTORY:</b> <table style="width: 100%; margin-top: 10px;"> <thead> <tr> <th style="text-align: center;"><i>Actual</i> 2009</th> <th style="text-align: center;"><i>Actual</i> 2010</th> <th style="text-align: center;"><i>Actual</i> 2011</th> <th style="text-align: center;"><i>Budget</i> 2012</th> <th style="text-align: center;"><i>Projected</i> 2012</th> <th style="text-align: center;"><i>Budget</i> 2013</th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">\$194,913</td> <td style="text-align: right;">\$202,839</td> <td style="text-align: right;">\$204,631</td> <td style="text-align: right;">\$205,000</td> <td style="text-align: right;">\$205,000</td> <td style="text-align: right;">\$205,000</td> </tr> </tbody> </table>		<i>Actual</i> 2009	<i>Actual</i> 2010	<i>Actual</i> 2011	<i>Budget</i> 2012	<i>Projected</i> 2012	<i>Budget</i> 2013	\$194,913	\$202,839	\$204,631	\$205,000	\$205,000	\$205,000
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\$194,913	\$202,839	\$204,631	\$205,000	\$205,000	\$205,000								

**City of Aberdeen**  
**2013 REVENUE MANUAL**

<b>REVENUE ITEM:</b>	<b>FUND:</b>												
<b>Amusement Licenses</b>	<b>001 General Fund</b>												
<b>AUTHORITY:</b>  Title Five, Aberdeen City Code													
<b>DESCRIPTION OF REVENUE:</b>  This revenue is from an annual license fee on all coin operated amusement devices.													
<b>FORMULA/PROJECTION METHOD:</b>													
<b>COMMENTS:</b>  This license fee is now being collected as a Business and Occupations Tax. In 1994 license fees were refunded and B&O tax is now being collected on all amusement devices.													
<b>REVENUE HISTORY:</b> <table style="width: 100%; margin-top: 10px;"> <thead> <tr> <th style="text-align: center;"><i>Actual</i> 2009</th> <th style="text-align: center;"><i>Actual</i> 2010</th> <th style="text-align: center;"><i>Actual</i> 2011</th> <th style="text-align: center;"><i>Budget</i> 2012</th> <th style="text-align: center;"><i>Projected</i> 2012</th> <th style="text-align: center;"><i>Budget</i> 2013</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">\$1,829</td> <td style="text-align: center;">\$2,472</td> <td style="text-align: center;">\$1,738</td> <td style="text-align: center;">\$2,000</td> <td style="text-align: center;">\$1,000</td> <td style="text-align: center;">\$1,000</td> </tr> </tbody> </table>		<i>Actual</i> 2009	<i>Actual</i> 2010	<i>Actual</i> 2011	<i>Budget</i> 2012	<i>Projected</i> 2012	<i>Budget</i> 2013	\$1,829	\$2,472	\$1,738	\$2,000	\$1,000	\$1,000
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**City of Aberdeen**  
**2013 REVENUE MANUAL**

<b>REVENUE ITEM:</b>	<b>FUND:</b>												
<b>Building Permit Fees</b>	<b>001 General Fund</b>												
<b>AUTHORITY:</b>  Title Two, Aberdeen City Code													
<b>DESCRIPTION OF REVENUE:</b>  Includes revenues generated by the issuance of building, electrical and plumbing permits. The fee schedules have been adopted, by reference, from the Uniform Building/Electrical/Plumbing codes.													
<b>FORMULA/PROJECTION METHOD:</b>  Includes revenues generated by the issuance of building, electrical and plumbing permits.  The fee schedules have been adopted, by reference, from the Uniform Building/Electrical/Plumbing codes.													
<b>COMMENTS:</b>  Two large construction projects (AGP and State Pontoon Project) accounted for the large fluctuation of permit fees in 2010. Amounts for 2013 include projections for several retail projects expected to begin next year.													
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\$257,885	\$317,508	\$269,651	\$280,000	\$205,000	\$238,000								

**City of Aberdeen**  
**2013 REVENUE MANUAL**

<b>REVENUE ITEM:</b>	<b>FUND:</b>												
Planning Fees	001 General Fund												
<b>AUTHORITY:</b>													
<b>DESCRIPTION OF REVENUE:</b>  Includes revenues generated by zoning & subdivision, plan check, and planning and development fees.													
<b>FORMULA/PROJECTION METHOD:</b>  This revenue source can vary greatly from year to year as large construction projects are undertaken.													
<b>COMMENTS:</b>  Two large construction projects (AGP and State Pontoon Project) accounted for the large fluctuation of plan review fees in 2010.													
<b>REVENUE HISTORY:</b> <table style="width: 100%; margin-top: 20px;"> <thead> <tr> <th style="text-align: center;"><i>Actual</i> 2009</th> <th style="text-align: center;"><i>Actual</i> 2010</th> <th style="text-align: center;"><i>Actual</i> 2011</th> <th style="text-align: center;"><i>Budget</i> 2012</th> <th style="text-align: center;"><i>Projected</i> 2012</th> <th style="text-align: center;"><i>Budget</i> 2013</th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">\$74,156</td> <td style="text-align: right;">\$136,887</td> <td style="text-align: right;">\$72,098</td> <td style="text-align: right;">\$71,000</td> <td style="text-align: right;">\$32,400</td> <td style="text-align: right;">\$53,500</td> </tr> </tbody> </table>		<i>Actual</i> 2009	<i>Actual</i> 2010	<i>Actual</i> 2011	<i>Budget</i> 2012	<i>Projected</i> 2012	<i>Budget</i> 2013	\$74,156	\$136,887	\$72,098	\$71,000	\$32,400	\$53,500
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\$74,156	\$136,887	\$72,098	\$71,000	\$32,400	\$53,500								

**City of Aberdeen**  
**2013 REVENUE MANUAL**

<b>REVENUE ITEM:</b>	<b>FUND:</b>												
<b>Misc. License &amp; Permits</b>	<b>001 General Fund</b>												
<b>AUTHORITY:</b>													
<b>DESCRIPTION OF REVENUE:</b>  Various licenses and permits such as: Alcoholic Beverage Licenses, Public Safety Permits, Street and Permissive Use Permits, and Fire Department Permit Fees.													
<b>FORMULA/PROJECTION METHOD:</b>  Estimates are based on current collection history.													
<b>COMMENTS:</b>													
<b>REVENUE HISTORY:</b> <table style="width: 100%; margin-top: 10px;"> <thead> <tr> <th style="text-align: center;"><i>Actual</i> 2009</th> <th style="text-align: center;"><i>Actual</i> 2010</th> <th style="text-align: center;"><i>Actual</i> 2011</th> <th style="text-align: center;"><i>Budget</i> 2012</th> <th style="text-align: center;"><i>Projected</i> 2012</th> <th style="text-align: center;"><i>Budget</i> 2013</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">\$3,291</td> <td style="text-align: center;">\$3,972</td> <td style="text-align: center;">\$4,094</td> <td style="text-align: center;">\$3,300</td> <td style="text-align: center;">\$3,500</td> <td style="text-align: center;">\$3,500</td> </tr> </tbody> </table>		<i>Actual</i> 2009	<i>Actual</i> 2010	<i>Actual</i> 2011	<i>Budget</i> 2012	<i>Projected</i> 2012	<i>Budget</i> 2013	\$3,291	\$3,972	\$4,094	\$3,300	\$3,500	\$3,500
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**City of Aberdeen**  
**2013 REVENUE MANUAL**

<b>REVENUE ITEM:</b>	<b>FUND:</b>												
<b>City Assistance</b>	<b>001 General Fund</b>												
<b>AUTHORITY:</b>  RCW 43.08.290													
<b>DESCRIPTION OF REVENUE:</b>  In 2005, legislation was passed that provided funding to cities and counties that were worst hit by the repeal of the motor vehicle excise tax and the resultant loss of the sales tax equalization funding. ESSB 6050 provides that 1.6% of the state real estate tax levied be deposited into the city-county assistance account. These funds will be diverted from the Public Works Trust Fund. Funds will be distributed based on a formula that is tied to the per capita revenues for the first half-cent of the sales tax up to 50% of the state-wide average for all cities. The maximum funding the city may receive is \$112,198, adjusted by the implicit price deflator for personal consumption expenditures for July.													
<b>FORMULA/PROJECTION METHOD:</b>  Based on data provided by the Department of Revenue, the source of funding for City Assistance is expected to be reduced by 50% due to a slow real estate market, and lower than expected real estate excise tax collections. We are projecting that the City will receive \$27,200 for 2013. Amounts are distributed in quarterly installments.													
<b>COMMENTS:</b>													
<b>REVENUE HISTORY:</b> <table style="width: 100%; margin-top: 10px;"> <thead> <tr> <th style="text-align: center;"><i>Actual</i> 2009</th> <th style="text-align: center;"><i>Actual</i> 2010</th> <th style="text-align: center;"><i>Actual</i> 2011</th> <th style="text-align: center;"><i>Budget</i> 2012</th> <th style="text-align: center;"><i>Projected</i> 2012</th> <th style="text-align: center;"><i>Budget</i> 2013</th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">\$82,956</td> <td style="text-align: right;">\$77,433</td> <td style="text-align: right;">\$52,630</td> <td style="text-align: right;">\$22,500</td> <td style="text-align: right;">\$37,000</td> <td style="text-align: right;">\$27,200</td> </tr> </tbody> </table>		<i>Actual</i> 2009	<i>Actual</i> 2010	<i>Actual</i> 2011	<i>Budget</i> 2012	<i>Projected</i> 2012	<i>Budget</i> 2013	\$82,956	\$77,433	\$52,630	\$22,500	\$37,000	\$27,200
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\$82,956	\$77,433	\$52,630	\$22,500	\$37,000	\$27,200								

**City of Aberdeen**  
**2013 REVENUE MANUAL**

<b>REVENUE ITEM:</b>	<b>FUND:</b>												
<b>PUD Privilege Tax</b>	<b>001 General Fund</b>												
<b>AUTHORITY:</b>  RCW 54.28													
<b>DESCRIPTION OF REVENUE:</b>  This is a tax levied by the State upon the business of generating and the distribution of electricity and is distributed annually by the State through the county to the city. The basis for this tax is the sale of electrical energy.													
<b>FORMULA/PROJECTION METHOD:</b>  During 2010, the City was notified of a PUD lawsuit that excluded basic customer charges from the definition of sale of electrical energy. This will have an impact on future revenues collected from this funding source.													
<b>COMMENTS:</b>													
<b>REVENUE HISTORY:</b> <table style="width: 100%; margin-top: 10px;"> <thead> <tr> <th style="text-align: center;"><i>Actual</i> 2009</th> <th style="text-align: center;"><i>Actual</i> 2010</th> <th style="text-align: center;"><i>Actual</i> 2011</th> <th style="text-align: center;"><i>Budget</i> 2012</th> <th style="text-align: center;"><i>Projected</i> 2012</th> <th style="text-align: center;"><i>Budget</i> 2013</th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">\$114,238</td> <td style="text-align: right;">\$84,485</td> <td style="text-align: right;">\$72,921</td> <td style="text-align: right;">\$108,000</td> <td style="text-align: right;">\$108,000</td> <td style="text-align: right;">\$108,000</td> </tr> </tbody> </table>		<i>Actual</i> 2009	<i>Actual</i> 2010	<i>Actual</i> 2011	<i>Budget</i> 2012	<i>Projected</i> 2012	<i>Budget</i> 2013	\$114,238	\$84,485	\$72,921	\$108,000	\$108,000	\$108,000
<i>Actual</i> 2009	<i>Actual</i> 2010	<i>Actual</i> 2011	<i>Budget</i> 2012	<i>Projected</i> 2012	<i>Budget</i> 2013								
\$114,238	\$84,485	\$72,921	\$108,000	\$108,000	\$108,000								

**City of Aberdeen**  
**2013 REVENUE MANUAL**

<b>REVENUE ITEM:</b>	<b>FUND:</b>												
<b>Liquor Excise Tax</b>	<b>001 General Fund</b>												
<b>AUTHORITY:</b>													
<p>RCW 82.08.160 Initiative 1183 passed November 2011 ESHB 2823, passage in 2011.</p>													
<b>DESCRIPTION OF REVENUE:</b>													
<p>Previously, this revenue source consisted of two sales taxes imposed on the sales of spirituous liquors (a 10% and a 5% tax) are allocated to cities. Additionally, 32% of the gallonage tax imposed on sales of wine (75 cents per gallon) was also allocated to cities on a per capita basis.</p> <p>Effective with passage of ESHB 2823, the State began diverting liquor excess tax to the State's General Fund for one year. Thereafter, \$10 million of Liquor Excise Tax will be diverted to the state General Fund. This amount represents about 38% of the total that has previously been distributed to Cities &amp; Counties.</p>													
<b>FORMULA/PROJECTION METHOD:</b>													
<p>Per capita distribution amounts are estimated annually by the State and provided to cities for their budgeting process</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 40%;">2013 estimated per capita distribution</td> <td style="width: 10%; text-align: right;">\$</td> <td style="width: 10%; text-align: right;">.84</td> <td style="width: 40%;"></td> </tr> <tr> <td>2012 estimated population</td> <td></td> <td style="text-align: right;"><u>16,890</u></td> <td></td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;"><u>\$ 14,188</u></td> <td></td> </tr> </table>		2013 estimated per capita distribution	\$	.84		2012 estimated population		<u>16,890</u>				<u>\$ 14,188</u>	
2013 estimated per capita distribution	\$	.84											
2012 estimated population		<u>16,890</u>											
		<u>\$ 14,188</u>											
<b>COMMENTS:</b>													
<p>The end result is an eighty-three percent reduction in the amount of funding for 2013.</p>													
<b>REVENUE HISTORY:</b>													
<i>Actual</i> 2009	<i>Actual</i> 2010	<i>Actual</i> 2011	<i>Budget</i> 2012	<i>Projected</i> 2012	<i>Budget</i> 2013								
\$80,435	\$81,462	\$82,346	\$84,500	\$62,000	\$14,188								



**City of Aberdeen**  
**2013 REVENUE MANUAL**

<b>REVENUE ITEM:</b>	<b>FUND:</b>												
<b>Liquor Board Profits</b>	<b>001 General Fund</b>												
<b>AUTHORITY:</b>  RCW 66.08.190 Initiative 1183 passed November 2011.													
<b>DESCRIPTION OF REVENUE:</b>  Cities receive 40% of the excess funds (profits) of the Liquor Revolving Fund. The Liquor revolving fund consists of certain license and permit fees as well as the profits derived from the sales of spirituous liquors by the Liquor Control Board.  Initiative 1183 passed in November of 2011 eliminated State run liquor stores. The State will however, be collecting revenue in the form of license fees from distributors and retailers. A portion of these "liquor profits" will still go to cities and counties.													
<b>FORMULA/PROJECTION METHOD:</b>  Per capita distribution amounts are estimated annually by the State and provided to cities for their budgeting process  <table style="width: 100%;"> <tr> <td style="width: 40%;">2013 estimated per capita distribution</td> <td style="width: 10%; text-align: right;">\$</td> <td style="width: 50%; text-align: right;">8.97</td> </tr> <tr> <td>2013 estimated population</td> <td></td> <td style="text-align: right;"><u>16,890</u></td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;"><u>\$151,503</u></td> </tr> </table>		2013 estimated per capita distribution	\$	8.97	2013 estimated population		<u>16,890</u>			<u>\$151,503</u>			
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<b>REVENUE HISTORY:</b> <table style="width: 100%; margin-top: 10px;"> <thead> <tr> <th style="text-align: center;">Actual 2009</th> <th style="text-align: center;">Actual 2010</th> <th style="text-align: center;">Actual 2011</th> <th style="text-align: center;">Budget 2012</th> <th style="text-align: center;">Projected 2012</th> <th style="text-align: center;">Budget 2013</th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">\$113,261</td> <td style="text-align: right;">\$131,505</td> <td style="text-align: right;">\$117,768</td> <td style="text-align: right;">\$104,500</td> <td style="text-align: right;">\$92,000</td> <td style="text-align: right;">\$151,500</td> </tr> </tbody> </table>		Actual 2009	Actual 2010	Actual 2011	Budget 2012	Projected 2012	Budget 2013	\$113,261	\$131,505	\$117,768	\$104,500	\$92,000	\$151,500
Actual 2009	Actual 2010	Actual 2011	Budget 2012	Projected 2012	Budget 2013								
\$113,261	\$131,505	\$117,768	\$104,500	\$92,000	\$151,500								

**City of Aberdeen**  
**2013 REVENUE MANUAL**

<b>REVENUE ITEM:</b>	<b>FUND:</b>												
<b>Fire Protection Services</b>	<b>001 General Fund</b>												
<b>AUTHORITY:</b>  Aberdeen City Code chapter 3.05 and individual protection contracts.													
<b>DESCRIPTION OF REVENUE:</b>  Revenues are from the State for fire protection to Stafford Creek Correctional facility, individual fire protection service contract with Districts and one Homeowner's Association.													
<b>FORMULA/PROJECTION METHOD:</b>  													
<b>COMMENTS:</b>  													
<b>REVENUE HISTORY:</b> <table style="width: 100%; margin-top: 10px;"> <thead> <tr> <th style="text-align: center;"><i>Actual</i> 2009</th> <th style="text-align: center;"><i>Actual</i> 2010</th> <th style="text-align: center;"><i>Actual</i> 2011</th> <th style="text-align: center;"><i>Budget</i> 2012</th> <th style="text-align: center;"><i>Projected</i> 2012</th> <th style="text-align: center;"><i>Budget</i> 2013</th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">\$130,186</td> <td style="text-align: right;">\$96,988</td> <td style="text-align: right;">\$74,281</td> <td style="text-align: right;">\$75,900</td> <td style="text-align: right;">\$74,200</td> <td style="text-align: right;">\$77,150</td> </tr> </tbody> </table>		<i>Actual</i> 2009	<i>Actual</i> 2010	<i>Actual</i> 2011	<i>Budget</i> 2012	<i>Projected</i> 2012	<i>Budget</i> 2013	\$130,186	\$96,988	\$74,281	\$75,900	\$74,200	\$77,150
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\$130,186	\$96,988	\$74,281	\$75,900	\$74,200	\$77,150								

**City of Aberdeen**  
**2013 REVENUE MANUAL**

<b>REVENUE ITEM:</b>	<b>FUND:</b>												
<b>Grants</b>	<b>001 General Fund</b>												
<b>AUTHORITY:</b> <p>Grants received from Federal and State sources. Numbers vary from year to year based on projects awarded.</p>													
<b>DESCRIPTION OF REVENUE:</b> <p>The 2010 and 2011 revenue reflects receipts of a Federal Dept. of Justice Grant to be used for the Corrections Dept. (Jail Operations)</p>													
<b>FORMULA/PROJECTION METHOD:</b>													
<b>COMMENTS:</b>													
<b>REVENUE HISTORY:</b> <table style="width: 100%; margin-top: 10px;"> <thead> <tr> <th style="text-align: center;"><i>Actual</i> 2009</th> <th style="text-align: center;"><i>Actual</i> 2010</th> <th style="text-align: center;"><i>Actual</i> 2011</th> <th style="text-align: center;"><i>Budget</i> 2012</th> <th style="text-align: center;"><i>Projected</i> 2012</th> <th style="text-align: center;"><i>Budget</i> 2013</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">\$52,385</td> <td style="text-align: center;">\$457,526</td> <td style="text-align: center;">\$103,519</td> <td style="text-align: center;">\$0</td> <td style="text-align: center;">\$0</td> <td style="text-align: center;">\$ 0</td> </tr> </tbody> </table>		<i>Actual</i> 2009	<i>Actual</i> 2010	<i>Actual</i> 2011	<i>Budget</i> 2012	<i>Projected</i> 2012	<i>Budget</i> 2013	\$52,385	\$457,526	\$103,519	\$0	\$0	\$ 0
<i>Actual</i> 2009	<i>Actual</i> 2010	<i>Actual</i> 2011	<i>Budget</i> 2012	<i>Projected</i> 2012	<i>Budget</i> 2013								
\$52,385	\$457,526	\$103,519	\$0	\$0	\$ 0								

**City of Aberdeen**  
**2013 REVENUE MANUAL**

<b>REVENUE ITEM:</b>	<b>FUND:</b>												
<b>Engineering Charges</b>	<b>001 General Fund</b>												
<b>AUTHORITY:</b>													
<b>DESCRIPTION OF REVENUE:</b>  These revenues are generated by the Public Works Department charging for the time they spend on all projects not directly funded out of General Government revenues. Some examples would be work done for: Water fund, Sewer Fund, Arterial Street fund, Federal Aid Projects, and other State and Federal Projects.													
<b>FORMULA/PROJECTION METHOD:</b>													
<b>COMMENTS:</b>  In 2008, The City began directly charging staff time to various funds rather than billing it as revenue.													
<b>REVENUE HISTORY:</b> <table style="width: 100%; margin-top: 10px;"> <thead> <tr> <th style="text-align: center;"><i>Actual</i> 2009</th> <th style="text-align: center;"><i>Actual</i> 2010</th> <th style="text-align: center;"><i>Actual</i> 2011</th> <th style="text-align: center;"><i>Budget</i> 2012</th> <th style="text-align: center;"><i>Projected</i> 2012</th> <th style="text-align: center;"><i>Budget</i> 2013</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">\$4,785</td> <td style="text-align: center;">\$3,558</td> <td style="text-align: center;">\$1,228</td> <td style="text-align: center;">\$0</td> <td style="text-align: center;">\$2,600</td> <td style="text-align: center;">\$0</td> </tr> </tbody> </table>		<i>Actual</i> 2009	<i>Actual</i> 2010	<i>Actual</i> 2011	<i>Budget</i> 2012	<i>Projected</i> 2012	<i>Budget</i> 2013	\$4,785	\$3,558	\$1,228	\$0	\$2,600	\$0
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**City of Aberdeen**  
**2013 REVENUE MANUAL**

<b>REVENUE ITEM:</b>	<b>FUND:</b>				
<b>Miscellaneous Charges for Services</b>	<b>001 General Fund</b>				
<b>AUTHORITY:</b>					
<b>DESCRIPTION OF REVENUE:</b>					
Various charges for services such as: Domestic Violence Filing Fees, Booking Fees, Photocopying, Election Filing Fees, and Law Enforcement Services.					
<b>FORMULA/PROJECTION METHOD:</b>					
<b>COMMENTS:</b>					
<b>REVENUE HISTORY:</b>					
<i>Actual</i> 2009	<i>Actual</i> 2010	<i>Actual</i> 2011	<i>Budget</i> 2012	<i>Projected</i> 2012	<i>Budget</i> 2013
\$54,200	\$72,408	\$67,015	\$59,000	\$69,804	\$58,500

**City of Aberdeen**  
**2013 REVENUE MANUAL**

<b>REVENUE ITEM:</b>	<b>FUND:</b>												
<b>Fines and Forfeit</b>	<b>001 General Fund</b>												
<b>AUTHORITY:</b>													
<b>DESCRIPTION OF REVENUE:</b>  The city retains a portion of court fines and court costs. Currently 32% of court fines are transferred to the State of Washington.													
<b>FORMULA/PROJECTION METHOD:</b>													
<b>COMMENTS:</b>													
<b>REVENUE HISTORY:</b> <table style="width: 100%; margin-top: 10px;"> <thead> <tr> <th style="text-align: center;"><i>Actual</i> 2009</th> <th style="text-align: center;"><i>Actual</i> 2010</th> <th style="text-align: center;"><i>Actual</i> 2011</th> <th style="text-align: center;"><i>Budget</i> 2012</th> <th style="text-align: center;"><i>Projected</i> 2012</th> <th style="text-align: center;"><i>Budget</i> 2013</th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">\$366,841</td> <td style="text-align: right;">\$442,328</td> <td style="text-align: right;">\$413,760</td> <td style="text-align: right;">\$488,800</td> <td style="text-align: right;">\$477,600</td> <td style="text-align: right;">\$488,800</td> </tr> </tbody> </table>		<i>Actual</i> 2009	<i>Actual</i> 2010	<i>Actual</i> 2011	<i>Budget</i> 2012	<i>Projected</i> 2012	<i>Budget</i> 2013	\$366,841	\$442,328	\$413,760	\$488,800	\$477,600	\$488,800
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**City of Aberdeen**  
**2013 REVENUE MANUAL**

<b>REVENUE ITEM:</b>	<b>FUND:</b>												
Interest Income	001 General Fund												
<b>AUTHORITY:</b>													
<b>DESCRIPTION OF REVENUE:</b>  This revenue source is determined by the amount of cash reserves invested and the current interest yield.													
<b>FORMULA/PROJECTION METHOD:</b>													
<b>COMMENTS:</b>  Interest rates for 2012 have been at historic lows. Rates are not expected to climb during 2013.													
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